Resolution on the Working of Municipalities in Assam during the year 1940-41

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Resolution on the reports on the working of Municipalities in Assam during the year 1940-41.

Extract from the proceedings of the Government of Assam in the Local Self-Government Department, No.L/ML. 320/41, dated the 15th April 1942.

READ—

(1) The Divisional reports on the working of the Municipalities during the year 1940-41.

(2) The report on the working of the Local Audit Department in Assam during the year 1940-41.

RESOLUTION

The number and constitution of the Municipal institutions in the province remained unchanged except that there was an increase of six members in the Gauhati Municipality and an increase of three in the Karimganj Municipality.

During the year there was no municipal legislation enacted. Rules imposing mooring fees were revised so as to exempt payment of fees by boats, etc. carrying forest produce under a transit pass or trade permit from the forest department. An important rule was framed authorising officers in charge of municipal administration under section 294(*b*) of the Assam Municipal Act to delegate powers of the Board to executive officers appointed to assist them. Section 301 of the Assam Municipal Act was extented to Srimangal Small Town.

General elections were held in all the Municipalities and Town Committees except in Sylhet which had been superseded, in Haflong and Srimangal where the election system is not in force and in Habiganj where the Board had been reconstituted in the preceding year.

The number of meetings held fell from 289 to 284 in the Assam Valley and from 143 to 129 in the Surma Valley, the decrease being due to the Sylhet Municipality being superseded and the time taken by the new Boards to hold their first meetings after the general elections. The number of meetings which proved abortive for want of a quroum was 22 against 19 and that of adjourned meetings 19 against 20 in the preceding year. The average percentage of attendance of non-official members was 63 against 66 in the Assam Valley and 61 against 55·9 in the Surma Valley, while that of officials was 5 against 11 and 25·34 against 21·97 respectively in the two valleys. Sibsagar heads the list for non-official attendance with a percentage of 78 among all the Boards and Dibrugarh is at the bottom with a percentage of 37. Among the Town Committees the best non-official attendance was at North Lakhimpur with a percentage of 85 while Mangaldai had the lowest with 61. Many Boards failed to hold the prescribed number of ordinary meetings.

The total income excluding opening balances and provincial grants fell from Rs.6,31,998 to Rs.5,91,852 in the Assam Valley and from Rs.5,16,798 to Rs.4,76,288 in the Surma Valley. The fall in the former case is mainly under the heads "Rates and Taxes" and "Fees and revenues from markets and slaughter houses" and in the latter under all the main heads. Shillong Municipality however showed an increase of income from Rs.1,81,684 to Rs. 1,87,598. The contribution from provincial revenues increased from Rs.1,26,541 to Rs.1,35,476 in the Assam Valley and from Rs.94,708 to Rs.1,20,929 in the Surma Valley.

The total expenditure of the year excluding repayment of loans, advances, etc., decreased from Rs.7,61,764 to Rs.7,36,438 in the Assam Valley and from Rs.6,42,103 to Rs.5,78,808 in the Surma Valley. The decrease in the former case is mainly under the heads "Public Works", "Water supply", "Conservancy" and "Education" while the unusually large decrease in the latter case is due partly to the fact that expenditure in 1939-40 was inflated on account of a refund of Rs.45,350 by the Shillong Municipality of the Government grant and partly because the Sylhet Municipality spent Rs. 22,834 less on roads.

No new loan was sanctioned to any Board during the year. Among the seven Boards remaining indebted to the Government at the close of the year, ordinary expenditure exceeded the ordinary income in the case of three Boards, *viz.*, Jorhat, Sylhet and Karimganj.

The accounts of ten municipalities and two small towns were audited during the year. With the exception of a few, the financial conditi on of the Boards continued to be unsatisfactory. Outstanding liabilities at the close of the year of Gauhati, Silchar, Nowgong and Jorhat Boards were unduly heavy. A special audit of Habiganj Board which was ordered on account of certain allegations against its Chairman revealed a large number of irregularities. In the superseded Sylhet Board the efficient standard of administration noticed in the last year was maintained and a number of works of improvement were carried out. The finances of the Gauhati Municipality have steadily worsened with a debt of Rs.1,06,640 in addition to the debt of Rs.10,705 to Government outstanding on the 7th April. It has no scheme for repayment of debts although the creditors are pressing hard. Its roads and drains are in a deplorable condition, water supply is inadequate and sanitation very bad, a state of affairs which has been repeatedly noticed in the annual reports. With the reconstitution of the Board it is to be hoped that the members will show a higher sense of public duty and take early steps to improve its finances. Government in this connection again wish to draw the attention of the Boards to the need for taking timely action for periodical revaluation of holdings. The financial position of Dibrugarh also continued to be very unsound, its liabilities having more than doubled in the last four years, a state of affairs which is due to lavish remissions and expenditure beyond its means. Nothing has been done so far to effect any reduction in its huge load of debt and unless the members give their full support to the new Chairman, leaving aside party faction, there is no hope of rescuing it from financial chaos.

The collection of taxes continued generally to be below standard. Tezpur as before was the best with an outstanding arrear of Rs.252 only whereas Gauhati and Maulvibazar were the worst in the two Valleys respectively. Most of the Boards had heavy outstanding balances due to reluctance on their part to take coercive measures against defaulters, fear of unpopularity and want of adequate supervision over the collecting staff. For various improvements in drainage, water supply and sanitation, money is needed by the Boards but the tendency has been to look up to Government for financial help instead of taking steps to increase their own incomes by tapping fresh sources of revenue, timely revaluation of holdings and increasing the incidence of taxation which is very low in most cases. Unless the Boards take determined action on these lines there is little hope for progress and improvement in the municipal amenities of the towns.

Party factions have hampered progress in some places. Government must once more advise the members to sink their differences and work unitedly in a real spirit of service, to improve the efficiency of the administration of the Municipalities, a duty which as elected members they owe to their electorate. Government also hope that the latter will exert by means of a well informed and vigorously expressed public opinion, a healthy and salutary control on the activities of their representatives.

Government, in conclusion, wish to place on record their appreciation of the services rendered by the various gentlemen mentioned in the divisional reports and thank the Commissioner for his interesting report on the Assam Valley Boards.

By order of the Governor of Assam,

S. L. MEHTA.

14th April 1942. *Secy. to the Govt. of Assam, Edn. and L.S.-G. Deptts.*

FORM No. I

FORM No. I

Statement showing the constitution of the municipalities in Assam during the year ending the 31st March 1941

Name of district	Serial No. of municipality	Name of municipality	Act under which constituted	Population within municipal limits	Particulars about Chairman				Number of members of committee								Remarks
					Elected non-official	Elected official	Nominated non-official	Nominated official	*Ex-officio* (expert advisers)	Nominated	Elected	Total	Officials	Non-officials	Europeans	Indians	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		SURMA VALLEY AND HILL DIVISION															
Cachar	1	Silchar ..	Assam Municipal Act, I of 1923, as subsequently amended.	16,601	..	..	1	..	3	5	20	28	3	25	1	27	
	2	Hailakandi town committee.	Ditto ditto ..	3,084	1	..	..	..	..	2	4	6	..	6	..	6	
	3	Haflong town committee.	Ditto ditto ..	1,471	..	..	..	1	1	4	..	5	1	4	..	5	
		Total for Cachar ..	....	21,156	1	..	1	1	4	11	24	39	4	35	1	38	
Sylhet	4	Sylhet ..	Ditto ditto ..	28,128	..	..	..	..	..	..	..	..	..	..	..	..	
	5	Habiganj ..	Ditto ditto ..	11,856	1	..	..	..	2	3	13	18	2	16	..	18	
	6	Karimganj ..	Ditto ditto ..	7,815	1	..	..	..	2	2	10	14	2	12	..	14	
	7	Sunamganj ..	Ditto ditto ..	7,484	1	..	..	..	2	2	10	14	2	12	..	14	
	8	Maulvibazar ..	Ditto ditto ..	5,855	1	..	..	..	2	2	10	14	2	12	..	14	
	9	Srimangal town committee.	Ditto ditto ..	2,525	..	..	..	1	..	7	..	7	1	6	..	7	
		Total for Sylhet ..	....	63,663	4	..	..	1	8	16	43	67	9	58	..	67	
Khasi and Jaintia Hills.	10	Shillong	Assam Municipal Act, I of 1923.	30,734	..	..	..	1	2	3	13	18	2	16	2	16	
		Divisional total for 1940-41.	....	1,15,553	5	..	1	3	14	30	80	124	15	109	3	121	
		ASSAM VALLEY DIVISION															
Goalpara	11	Dhubri	Assam Municipal Act, I of 1923, as subsequently amended.	12,699	1	..	..	..	3	2	9	14	3	11	..	14	
	12	Goalpara	Ditto ditto ..	7,793	1	..	..	..	3	2	10	15	3	12	..	15	
	13	Gauripur town committee.	Ditto ditto ..	5,783	1	..	..	..	..	2	4	6	..	6	..	6	
		Total ..	....	26,275	3	..	..	..	6	6	23	35	6	29	..	35	
Kamrup	14	Gauhati	Assam Municipal Act, I of 1923, as subsequently amended.	29,598	1	..	..	..	1	5	21	27	1	26	..	27	
	15	Barpeta	Ditto ditto ..	18,466	1	..	..	..	2	3	12	17	2	15	..	17	
	16	Palasbari town committee.	Ditto ditto ..	3,692	1	..	..	..	..	2	4	6	..	6	..	6	
	17	Nalbari town committee.	Ditto ditto ..	3,578	1	..	..	..	..	2	4	6	..	6	..	6	
		Total ..	....	55,334	4	..	..	..	3	12	41	56	3	53	..	56	
Darrang	18	Tezpur	Assam Municipal Act, I of 1923, as subsequently amended.	11,679	1	..	..	..	3	2	12	17	3	14	..	17	
	19	Mangaldai town committee.	Ditto ditto ..	2,093	1	..	..	..	..	2	4	6	..	6	..	6	
		Total ..	....	13,772	2	..	..	..	3	4	16	23	3	20	..	23	
Nowgong	20	Nowgong ..	Assam Municipal Act, I of 1923, as subsequently amended.	12,972	1	..	..	..	2	3	15	20	2	18	..	20	
Sibsagar	21	Sibsagar	Assam Municipal Act, I of 1923, as subsequently amended.	7,559	1	..	..	..	2	3	12	17	2	15	..	17	
	22	Jorhat	Ditto ditto ..	11,664	1	..	..	..	2	3	12	17	2	15	..	17	
	23	Golaghat	Ditto ditto ..	5,470	1	..	..	..	2	2	8	12	2	10	..	12	
	24	Nazira town committee.	Ditto ditto ..	3,436	1	..	..	..	..	2	4	6	..	6	1	5	
		Total ..	....	28,129	4	..	..	..	6	10	36	52	6	46	1	51	
Lakhimpur	25	Dibrugarh ..	Assam Municipal Act, I of 1923, as subsequently amended.	23,191	1	..	..	..	2	4	17	23	2	21	1	22	
	26	Tinsukia ..	Ditto ditto ..	8,338	..	..	1	..	2	2	10	14	2	12	1	13	
	27	North Lakhimpur town committee.	Ditto ditto ..	2,790	1	..	..	..	..	2	4	6	..	6	..	6	
	28	Doom Dooma town committee.	Ditto ditto ..	2,177	1	..	..	..	..	2	4	6	..	6	1	5	
		Total ..	....	36,496	3	..	1	..	4	10	35	49	4	45	3	46	
		Divisional total for 1940-41.	....	1,72,978	17	..	1	..	24	45	166	235	24	211	4	231	
		Grand total for 1940-41.	....	2,88,531	22	..	2	3	38	75	246	359	39	320	7	352	
		Grand total for 1939-40.	....	*2,20,382*	*21*	..	*2*	*4*	*40*	*79*	*257*	*356*	*42*	*314*	*10*	*346*	

STATEMENT IA

Statement showing the number of meetings, etc., of the municipalities in Assam held during the year 1940-41 and the attendance of members thereat

Name of district	Serial number of municipalities	Name of municipalities	Total number of meetings held including those specified in columns 5 and 6	Number of meetings out of the total in column 4 which proved abortive for want of quorum	Number of meetings out of the total in column 4 which were adjourned	Average percentage of officials present at each meeting	Average percentage of non-officials present at each meeting	Average percentage of all members present at each meeting	Remarks
1	2	3	4	5	6	7	8	9	10
		SURMA VALLEY AND HILL DIVISION							
Cachar	1	Silchar	17	..	1	9·8	53·88	51·42	
	2	Hailakandi town committee.	14	..	..	..	83·33	83·33	
	3	Haflong town committee.	7	1	1	100	75	80	
		Total	38	1	2	27·45	61·34	60	
Sylhet	4	Sylhet	..	..	..	..	..	..	
	5	Habiganj	16	1	..	..	63·33	56·29	
	6	Karimganj	22	5	5	9·09	40·53	36·04	
	7	Sunamganj	18	2	..	1·59	69·07	59·43	
	8	Maulvibazar ..	11	1	1	40·90	56.06	53·89	
	9	Srimangal town committee.	13	..	..	100·00	71·79	75·82	
		Total	80	9	6	22·59	59·17	54·26	
Khasi and Jaintia Hills.	10	Shillong	11	..	..	4·55	74·43	66·67	
		Divisional total for 1940-41.	129	10	8	25·34	61·09	57·35	
		ASSAM VALLEY DIVISION							
Goalpara..	11	Dhubri	9	..	..	7	76	61	
	12	Goalpara	15	..	..	18	66	56	
	13	Gauripur town committee.	15	1	..	..	74	74	
		Total	39	1	..	14	71	61	
Kamrup ..	14	Gauhati	16	2	2	..	60	57	
	15	Barpeta	13	..	..	8	71	63	
	16	Palasbari town committee	16	..	..	..	75	75	
	17	Nalbari town committee.	15	..	..	..	83	83	
		Total	60	2	2	5	68	64	
Darrang ..	18	Tezpur	19	1	1	4	62	51	
	19	Mangaldai town committee.	14	1	..	..	61	61	
		Total	33	2	1	4	61	53	
Nowgong ..	20	Nowgong	15	..	..	3	64	58	
Sibsagar ..	21	Sibsagar	12	..	..	..	78	69	
	22	Jorhat	20	4	4	..	39	35	
	23	Golaghat	21	..	1	10	66	57	
	24	Nazira town committee.	15	..	..	..	70	70	
		Total	68	4	5	3	58	51	
Lakhimpur	25	Dibrugarh	12	..	..	..	37	34	
	26	Tinsukia	30	1	3	..	69	59	
	27	North Lakhimpur town committee.	11	2	..	..	85	85	
	28	Doom Dooma town committee.	16	..	..	..	81	81	
		Total	69	3	3	..	70	55	
		Divisional total for 1940-41.	284	12	11	5	63	57	
		Grand total for 1940-41	413	22	19	13	62	52·43	
		Grand total for 1939-40	*432*	*19*	*20*	*15·9*	*63·5*	*58·5*	

FORM No. II.]

FORM No. II

Statement showing the income of the municipalities in Assam during the year 1940-41

Name of division and district	Serial No. of municipalities	Name of municipalities	Balance in hand at the close of last year	Municipal rates: Tax on houses and land	Tax on animals and vehicles	Tax on professions and trade	Tolls (on roads, ferries and *hats*)	Water-rate	Lighting rate	Conservancy (including scavenging and latrine rates)
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SURMA VALLEY AND HILL DIVISION										
Cachar	1	Silchar ..	25,992(*a*)	25,050	662	..	..	23,466	..	18,246
	2	Hailakandi town committee.	1,975	3,388	453	..	..	..	..	3,445
	3	Haflong town committee.	5,741	3,135	110	..	..	2,587	..	3,153
		Total ..	3?,708	31,573	1,225	..	..	26,053	..	24,844
Sylhet	4	Sylhet	30,928	31,944	939	..	..	28,928	11,420	17,649
	5	Habiganj ..	4,327	13,0?2	..	..	..	..	..	10,893
	6	Karimganj ..	3,892	9,509	259	458	..	..	..	8,702
	7	Sunamganj ..	3,315	7,643	..	..	..	..	..	4,604
	8	Maulvibazar ..	874	4,52-	117	..	..	..	..	4,878
	9	Srimangal town committee.	2,372	1,748	120	..	1,010	..	..	1,755
		Total ..	45,708	68,404	1,435	458	1,010	28,928	11,420	48,481
Khasi and Jaintia Hills.	10	Shillong ..	22,350(*a*)	62,218	2,197	..	..	19,849(*b*)( )	33,546(*b*)	51,251(*b*)
		Divisional total for 1940-41.	1,01,766	1,62,195	4,857	458	1,010	74,830	44,966	1,24,576
ASSAM VALLEY DIVISION										
Goalpara	11	Dhubri	5,650	5,695	1,488	..	..	10,652	3,798	11,069
	12	Goalpara ..	5,279	5,710	4,865	..	420	..	..	5,473
	13	Gauripur town committee.	1,807	4,706	2,508	..	..	..	..	3,033
		Total ..	12,736	16,111	8,861	..	420	10,652	3,798	19,575
Kamrup	14	Gauhati ..	9,448	30,081	1,4 7	..	..	40,221	..	15,149
	15	Barpeta ..	5,458	13,194	1,860	..	..	..	..	6,575
	16	Palasbari town committee.	2,850	2,234	900	..	..	..	..	1,143
	17	Nalbari town committee.	2,767	3,095	400	..	..	..	..	1,105
		Total ..	20,523	48,514	4,577	..	..	40,221	..	23,972
Darrang	18	Tezpur ..	8,467	15,821	2,126	..	671	20,398	..	10,792
	19	Mangaldai town committee.	7,945	1,747	164	..	..	..	..	1,326
		Total ..	16,412	17,568	2,290	..	671	20,398	..	12,118
Nowgong ..	20	Nowgong ..	5,122	14,051	1,337	..	..	..	..	11,331
Sibsagar	21	Sibsagar ..	1,000	6,791	410	..	932	..	..	7,164
	22	Jorhat	10,238	9,626	1,235	..	..	12,631	..	12,387
	23	Golaghat ..	3,030	8,841	754	..	..	..	..	5,474
	24	Nazira town committee.	2,543	1,915	148	..	..	..	..	2,756
		Total ..	16,811	27,173	2,547	..	932	12,631	..	27,781
Lakhimpur	25	Dibrugarh ..	12,454	27,299	332	..	558	..	6,494	26,844
	26	Tinsukia ..	9,030	9,363	59	..	..	..	..	7,170
	27	North Lakhimpur town committee.	3,560	2,020	91	..	..	..	..	1,535
	28	Doom Dooma town committee.	5,058	1,915	..	..	..	..	..	1,349
		Total ..	30,102	40,597	482	..	558	..	6,494	36,398
		Divisional total for 1940-41.	1,01,706	1,64,014	20,094	..	2,581	83,902	10,292	1,31,675
		Grand total for 1940-41.	2,03,472	3,26,209	24,951	458	3,591	1,58,732	55,258	2,56,251
		Grand total for 1939-40.	*2,23,419*	*3,13,242*	*24,590*	..	*17,379*	*1,71,047*	*55,199*	*2,63,209*

Name of municipalities	and taxes: Tax on persons according to their circumstances and property	Current tax	Warrant fees	Total rates and taxes	Realisation under special Act: From pounds	From hackney carriages	Warrant fees	From other sources: Vaccination fees	Petroleum fees	Jute ware house fees	Total
3	12	12(*a*)	12(*b*)	13	14	15	16	16(*a*)	16(*b*)	16(*c*)	17
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Silchar	..	..	4	67,428	459	69	..	20	..	..	548
Hailakandi town committee	..	..	..	7,286	283	..	..	1	..	..	284
Haflong town committee	..	..	..	8,985	8	..	..	..	..	..	8
Total	..	..	4	83,699	750	69	..	21	..	..	840
Sylhet	..	..	27	90,907	200	10	..	..	175	..	385
Habiganj	..	..	60	23,985	210	.. 25	..	4	..	..	239
Karimganj	..	..	23	18,951	266	23	..	..	19	..	308
Sunamganj	..	..	10	12,257	..	..	..	..	24	..	24
Maulvibazar	..	..	52	9,575	127	..	..	3	..	..	130
Srimangal town committee	..	..	7	4,640	94	..	..	..	5	..	99
Total	..	..	179	1,60,315	897	58	..	7	223	..	1,185
Shillong	..	..	94	1,69,155	120	..	..	3	..	..	123
Divisional total for 1940-41	..	..	277	4,13,169	1,767	127	..	31	223	..	2,148
Dhubri	..	..	85	32,787	415	..	..	7	47	875	1,344
Goalpara	..	..	30	16,498	735	..	..	..	..	..	735
Gauripur town committee	..	..	3	10,250	579	..	..	7	..	155	741
Total	..	..	118	59,535	1,729	..	..	14	47	1,030	2,820
Gauhati	..	..	107	86,975	1,600	138	..	51	..	..	1,789
Barpeta	..	..	106	21,735	373	..	..	29	..	40	442
Palasbari town committee	..	..	..	4,277	41	..	9	4	..	..	54
Nalbari town committee	..	..	..	4,510	112	..	..	..	..	..	112
Total	..	..	213	1,17,497	2,126	138	9	84	..	40	2,397
Tezpur	..	..	..	49,808	1,014	..	23	47	..	..	1,084
Mangaldai town committee	..	..	..	3,237	1,072	..	..	..	..	..	1,072
Total	..	..	..	53,045	2,086	..	23	47	..	..	2,156
Nowgong	..	..	50	26,769	1,492	..	..	..	35	760	2,287
Sibsagar	..	..	..	15,297	714	..	12	3	..	..	729
Jorhat	..	..	..	35,879	875	..	..	12	..	..	887
Golaghat	..	..	..	15,069	438	..	121	38	..	..	597
Nazira town committee	..	..	25	4,844	256	..	..	..	..	..	256
Total	..	..	25	71,089	2,283	..	133	53	..	..	2,469
Dibrugarh	..	..	46	61,573	841	434	..	74	..	..	1,349
Tinsukia	..	..	62	16,654	396	..	..	3	..	..	399
North Lakhimpur town committee	..	..	..	3,646	705	..	..	6	..	..	711
Doom Dooma town committee	..	..	..	3,264	157	..	..	..	..	..	157
Total	..	..	108	85,137	2,099	434	..	83	..	..	2,616
Divisional total for 1940-41	..	..	514	4,13,072	11,815	572	165	281	82	1,830	14,745
Grand total for 1940-41	..	..	791	8,26,241	13,582	609	165	312	305	1,830	16,893
Grand total for 1939-40	..	..	*1,051*	*8,64,717*	*13,784*	*671*	*225*	*411*	*331*	*1,511*	*17,013*

FORM No. II—*contd.*

Statement showing the income of the municipalities in Assam during the year 1940-41—contd.

Name of division and district	Serial No. of municipalities	Names of municipalities	Revenue derived from municipal property and powers apart from taxation: Rent of lands, houses, serais (rest-house), d.k bungalows, etc.	Sale-proceeds of land and produce of lands, etc.	Conservancy receipts (other than taxes and rates)	Fees and revenue from educational institutions	Fees and revenue from medical institutions	Fees and revenue from markets and slaughter-houses	Fees and revenue from licenses	Fees and revenue from mooring ghats	Other fees (to be specified in detail in as many columns as may be necessary): Burning ghats and burial grounds	Process fees	Other fees	Fines under Municipal and other Acts	Interest on investments: For general purposes	For educational purposes	For medical purposes	Premium on loans	Total
1	2	3	18	19	20	21	22	23	24	24(a)	25	25(a)	25(b)	26	27	28	29	30	31
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SURMA VALLEY AND HILL DIVISION																			
Cachar	1	Silchar	1,665	..	825	..	..	15,690	496	..	..	..	..	..	..	..	..	..	
	2	Hailakandi town committee.	..	..	..	576	..	2,300	..	..	..	..	..	19	..	..	..	..	
	3	Haflong town committee.	2,114	556	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Total ..	3,779	556	825	576	..	17,990	496	..	..	..	..	19	..	..	..	..	
Sylhet	4	Sylhet ..	3,064	6,191	780	..	..	..	..	..	..	..	913	..	..	..	..	..	
	5	Habiganj ..	502	..	..	..	..	..	507	..	..	..	..	..	..	..	..	..	
	6	Karimganj ..	447	..	..	15	20	1,984	..	..	..	..	..	..	..	..	..	..	
	7	Sunamganj ..	130	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	8	Maulvibazar ..	..	..	..	..	..	25	303	..	..	..	..	..	..	..	..	..	
	9	Srimangal town committee.	..	..	..	..	..	26	..	..	..	..	..	..	..	..	..	..	
		Total ..	4,143	6,191	780	15	20	2,035	810	..	..	..	913	..	..	..	..	..	
Khasi and Jaintia Hills.	10	Shillong ..	131	..	..	..	..	3,504	..	..	..	..	..	110	..	..	..	..	
		Divisional total for 1940-41.	8,053	6,747	1,605	591	20	23,529	1,306	..	..	..	913	129	..	..	..	..	
ASSAM VALLEY DIVISION																			
Goalpara	11	Dhubri ..	189	26	..	1,338	..	12,973	..	..	15	..	1,501	354	..	..	..	..	
	12	Goalpara ..	..	..	..	..	..	2,465	808	..	..	..	..	72	..	..	..	..	
	13	Gauripur town committee.	..	..	..	..	..	..	..	..	..	..	46	137	..	..	..	..	
		Total ..	189	26	..	1,338	..	15,438	808	..	15	..	1,547	563	..	..	..	..	
Kamrup	14	Gauhati ..	158	58	26	1,237	..	16,019	707	..	..	..	..	76	..	..	..	..	
	15	Barpeta ..	..	..	..	19	..	1,187	460	..	..	..	84	19	..	..	..	..	
	16	Palasbari town committee.	..	..	..	..	..	2,974	246	..	..	..	59	..	..	..	..	..	
	17	Nalbari town committee.	..	..	..	..	..	1,183	154	..	..	1	..	..	..	..	..	..	
		Total ..	158	58	26	1,256	..	21,363	1,567	..	..	1	143	95	..	..	..	..	
Darrang	18	Tezpur ..	1,307	568	..	..	..	14,924	..	..	73	..	836	316	..	..	..	..	
	19	Mangaldai town committee.	..	..	..	210	..	2,260	..	..	..	..	..	84	..	..	..	..	
		Total ..	1,307	568	..	210	..	17,184	..	..	73	..	836	400	..	..	..	..	
Nowgong ..	20	Nowgong ..	..	232	..	..	..	8,102	547	..	..	..	..	334	..	..	..	..	
Sibsagar	21	Sibsagar ..	..	..	23	..	..	1,773	..	..	..	..	..	568	..	..	..	..	
	22	Jorhat ..	1,177	..	..	14	..	9,122	711	..	..	..	..	152	..	..	..	..	
	23	Golaghat ..	2,384	10	..	509	..	3,048	..	..	4	..	443	939	..	..	..	..	
	24	Nazira town committee.	212	..	..	..	..	543	126	..	..	15	..	65	..	..	..	..	
		Total ..	3,773	10	23	523	..	14,486	837	..	4	15	443	1,724	..	..	..	..	
Lakhimpur	25	Dibrugarh ..	15,837	..	..	1,977	..	9,462	1,082	..	..	..	535	1,816	..	..	..	..	
	26	Tinsukia	..	..	..	240	..	10,696	..	..	..	..	1,451	418	..	..	..	..	
	27	North Lakhimpur town committee.	..	..	..	336	..	2,101	94	..	..	17	108	..	..	..	..	..	
	28	Doom Dooma town committee.	1,088	..	..	..	..	4,725	..	..	..	..	..	119	..	..	..	..	
		Total ..	16,925	..	..	2,553	..	26,984	1,176	..	..	17	2,094	2,353	..	..	..	..	
		Divisional total for 1940-41.	22,352	894	49	5,880	..	1,03,557	4,935	..	92	33	5,063	5,469	..	..	..	..	
		Grand total for 1940-41.	30,405	7,641	1,654	6,471	20	1,27,086	6,241	..	92	33	5,976	5,598	..	..	..	..	
		Grand total for 1939-40	*32,387*	*32,716*	*1,857*	*6,172*	*56*	*1,38,282*	*5,738*	..	74	27	7,894	6,077	..	..	..	..	

FORM No. II—*contd.*

Statement showing the income of the municipalities in Assam during the year 1941-42—contd.

…me of division and district	Serial No. of municipalities	Name of municipalities	Grants and contributions for general and special purposes: From Government: For general purposes	From Government: For educational purposes	From Government: For medical purposes	From Local Funds: For general purposes	From Local Funds: For educational purposes	From Local Funds: For medical purposes
1	2	3	32	33	34	35	36	37
…URMA VALLEY AND HILL DIVISION			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
…har ..	1	Silchar ..	16,718	5,199	..	..	257	..
	2	Hailakandi town committee.	2,848	2,267	..	..	1,900	..
	3	Haflong town committee.	6.100	..	2,700(*b*)	..	..	..
		Total ..	25,666	7,466	2,700	..	2,157	..
…et ..	4	Sylhet	12,756	1,973	..	..	..	..
	5	Habiganj ..	9,491	1,111	..	..	..	..
	6	Karimganj ..	10,180	1,577	..	..	..	240
	7	Sunamganj ..	3,595	384	..	..	..	50
	8	Maulvibazar ..	6,587	4,885	..	..	..	..
	9	Srimangal town committee.	2,263	620	..	..	..	..
		Total ..	44,872	10,550	..	..	..	290
…si and Jaintia …ills.	10	Shillong ..	26,909	2,766	..	.	..	..
		Divisional total for 1940-41.	97,447	20,782	2,700	..	2,157	290
ASSAM VALLEY DIVISION								
…para ..	11	Dhubri ..	3,813	3,849	2,862	1,425	..	..
	12	Goalpara ..	4,474	1,464	..	..	..	..
	13	Gauripur town committee.	789	159	..	562	..	..
		Total ..	9,076	5,472	2,862	1,987	..	..
…rup ..	14	Gauhati ..	13,723	2,075	3,611	..	..	500
	15	Barpeta ..	3,182	5,538	..	..	..	..
	16	Palasbari town committee.	220	3,943	..	..	..	..
	17	Nalbari town commitee.	76	420	..	..	..	..
		Total ..	17,201	11,976	3,611	..	..	500
…ng ..	18	Tezpur ..	9,666	3;571	..	50	780	..
	19	Mangaldai town committee.	1,799	659	..	..	400	..
		Total ..	11,465	4,230	..	50	1,180	..
…ong ..	20	Nowgong ..	7,930	1,472	..	..	..	..
…ar ..	21	Sibsagar ..	8,058	1,853	..	..	156	..
	22	Jorhat ..	12,274	614	..	..	..	..
	23	Golaghat ..	4,401	1,350	..	..	..	..
	24	Nazira town committee.	2,061	690	..	..	382	..
		Total ..	26,794	4,507	..	..	538	
…npur ..	25	Dibrugarh ..	16,798	2,302	..	..	..	..
	26	Tinsukia ..	2,594	39	..	..	..	..
	27	North Lakhimpur town committee.	2,722	2,448	..	..	1,000	..
	28	Doom Dooma town committee.	1,977	..	..	..	..	..
		Total ..	24,091	4,789	..	..	1,000	
		Divisional total for 1940-41.	96,557	32,446	6,473	2,037	2,718	500
		Grand total for 1940-41.	1,94,004	53,228	9,173	2,037	4,875	790
		Grand total for 1939-40.	*1,79,912*	*34,376*	*6,961*	*2,037*	*4,675*	*790*

Name of municipalities	Grants and contributions for general and special purposes—concld.: From other sources: For general purposes	From other sources: For educational purposes	From other sources: For medical purposes	Total	Miscellaneous: Recoveries on account of services rendered to private individuals	Miscellaneous: Other items	Miscellaneous: Total	Total income of year excluding opening balance
3	38	39	40	41	42	43	44	45
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	R…
Silchar	..	..	120	22,294	445	779	1,224	1,10,1…
Hailakandi town committee.	..	..	..	7,015	..	427	427	17,9…
Haflong town committee.	..	..	3,266	12,066	..	92	92	23,8…
Total	..	..	3,386	41,375	445	1,298	1,743	1,51,8…
Sylhet	75	..	..	14,804	..	875	875	1,17,9…
Habiganj	..	..	..	10,602	..	378	378	36,2…
Karimganj	..	..	..	11,997	..	273	273	33,9…
Sunamganj	..	..	..	4,029	..	512	512	16,9…
Maulvibazar	..	..	..	11,472	..	434	434	21,9…
Srimangal town committee.	..	..	..	2,883	..	150	150	7,7…
Total	75	..	..	55,787	..	2,622	2,622	2,34,8…
Shillong	40	..	250	29,965	..	7,515	7,515	2,10,5…
Divisional total for 1940-41.	115	..	3,636	1,27,127	445	11,435	11,880	5,97,2…
Dhubri	..	..	..	11,919	594	597	1,191	63,66…
Goalpara	..	..	..	5,938	1	38	39	26,55…
Gauripur town committee.	..	..	300	1,810	..	99	99	13,08…
Total	..	..	300	19,697	595	734	1,329	1,03,30…
Gauhati	..	..	41	19,950	629	873	1,502	1,28,49…
Barpeta	..	..	..	8,720	..	196	196	32,86…
Palasbari town committee.	..	..	..	4,163	..	..	..	11,77…
Nalbari town commitee.	..	..	..	496	..	17	17	6,47…
Total	..	..	41	3,329	629	1,086	1,715	1,79,60…
Tezpur	..	60	..	14,127	281	263	544	83,58…
Mangaldai town committee.	..	..	..	2,858	..	1,426	1,426	11,147
Total	..	60	..	16,985	281	1,689	1,970	94,73…
Nowgong	..	..	..	9,402	..	18	18	47,691
Sibsagar	..	..	..	10,007	..	1,219	1,219	29,67…
Jorhat	150	..	170	13,208	60	728	788	61,938
Golaghat	..	..	..	5,751	22	341	363	29,117
Nazira town committee.	..	..	..	3,133	..	54	54	9,24…
Total	150	..	170	32,159	82	2,342	2,424	1,29,97…
Dibrugarh	..	..	..	19,100	534	1,042	1,576	1,14,30…
Tinsukia	..	..	180	2,813	159	239	398	33,06…
North Lakhimpur town committee.	..	..	..	6,170	..	..	..	13,18…
Doom Dooma town committee.	..	..	..	1,977	..	125	125	11,45…
Total	..	..	180	30,060	693	1,406	2,099	1,72,01…
Divisional total for 1940-41.	150	60	691	1,41,632	2,280	7,275	9,555	7,27,32…
Grand total for 1940-41.	265	60	4,327	2,68,759	2,725	18,710	21,435	13,24,54…
Grand total for 1939-40.	*2,990*	..	*1,355*	*2,33,097*	*2,984*	*21,057*	*24,041*	*13,70,04…*

FORM No. III

Statement showing the expenditure of the municipalities in Assam during the year ending 31st March 1941

Name of division and district	Serial number of municipality	Name of municipality	General Administration and Collection charges: General administration—office establishment, inspection, Honorary Magistrate's establishment, etc.	Collection of taxes, including bonded ware-houses (establishment, purchase of account books and paper, money boxes, repairs to out posts, etc.)	Collection of tolls on roads and ferries	Survey of lands	Refunds (other than octroi)	Pensions and gratuities	Annuities	Total
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SURMA VALLEY AND HILL DIVISION										
Cachar ..	1	Silchar	4,382	3,900	..	..	219	..	..	8,501
	2	Hailakandi town committee	775	451	..	..	..	..	..	1,226
	3	Haflong town committee ..	976	712	..	..	..	..	..	1,688
		Total	6,133	5,063	..	..	219	..	..	11,415
Sylhet ..	4	Sylhet	4,306	6,075	..	..	191	..	..	10,572
	5	Habiganj	2,040	1,625	..	..	126	..	..	3,791
	6	Karimganj	2,295	2,548	98	..	79	..	..	5,020
	7	Sunamganj	1,577	737	..	..	..	..	..	2,314
	8	Maulvibazar	1,491	1,062	..	..	..	..	..	2,553
	9	Srimangal town committee ..	71?	332	..	66	..	..	..	1,117
		Total	12,428	12,379	98	66	396	..	..	25,367
Khasi and Jaintia Hills.	10	Shillong	12,270	10,083	..	..	139	..	..	22,492
		Divisional total for 1940-41 ..	30,831	27,525	98	66	754	..	..	59,274
ASSAM VALLEY DIVISION										
Goalpara ..	11	Dhubri	2,224	2,223	..	..	38	168	..	4,653
	12	Goalpara	1,332	1,285	..	..	..	..	..	2,617
	13	Gauripur town committee ..	856	580	..	..	..	..	..	1,436
		Total	4,412	4,088	..	..	38	168	..	8,706
Kamrup ..	14	Gauhati	4,926	4,437	..	..	78	..	..	9,441
	15	Barpeta	1,435	1,648	..	..	3	..	..	3,086
	16	Palasbari town committee ..	1,875	..	..	..	..	..	..	1,875
	17	Nalbari town committee ..	898	335	..	..	..	..	..	1,233
		Total	9,134	6,420	..	..	81	..	..	15,635
Darrang ..	18	Tezpur	4,315	2,716	..	2	10	..	..	7,043
	19	Mangaldai town committee ..	1,530	..	..	..	..	..	..	1,530
		Total	5,845	2,716	..	2	10	..	..	8,573
Nowgong ..	20	Nowgong	2,182	3,464	319	..	343	..	..	6,308
Sibsagar ..	21	Sibsagar	1,770	1,277	348	..	..	..	..	3,395
	22	Jorhat	4,458	2,934	..	..	..	72	..	7,464
	23	Golaghat	2,564	1,232	..	..	..	..	..	3,796
	24	Nazira town committee ..	851	751	..	..	..	..	..	1,602
		Total	9,643	6,194	348	..	..	72	..	16,257
Lakhimpur ..	25	Dibrugarh	3,572	5,728	..	..	..	..	..	9,300
	26	Tinsukia	1,802	1,320	..	..	..	..	..	3,122
	27	North Lakhimpur town committee.	1,193	540	..	..	..	..	..	1,733
	28	Doom Dooma town committee	2,117	337	..	..	..	..	..	2,454
		Total	8,684	7,925	..	..	..	..	..	16,609
		Divisional total for 1940-41	39,900	30,807	667	2	472	240	..	72,088
		Grand total for 1940-41	70,731	58,332	765	68	1,226	240	..	1,13,362
		Grand total for 1939-40 ..	*73,409*	*57,315*	*670*	*1*	*47,908*	*361*	..	*1,79,664*

Name of municipality	Public safety: Fire (establishment, purchase of fire-engines, buckets, repairs, etc.)	Lighting establishment, purchase of lamps, oil, repairs, etc.	Police establishment, purchase of clothing, lanterns, etc., repairs to outposts	Rewards for destruction of wild animals and snakes	Total	Public health and convenience: Water-supply: Capital outlay	Water-supply: Establishment, repairs, etc.	Drainage: Capital outlay	Drainage: Establishment, repairs, etc.	Conservancy including road-clearing and watering and latrines	Charges on account of Health Officers and Sanitary Inspectors
3	12	13	14	15	16	17	18	19	20	21	22
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SURMA VALLEY AND HILL DIVISION											
Silchar	..	7,208	..	..	7,208	3,715	18,391	..	234	24,545	..
Hailakandi town committee	..	1,(29	..	..	1,029	187	129	..	156	3,392	..
Haflong town committee	21	456	192	..	669	6,165	1,891	..	661*	4,742*	..
Total	21	8,693	..	..	8,906	10,067	20,411	..	1,051	32,679	..
Sylhet	516	11,261	..	16	11,793	..	24,280	..	4,739	25,641	847
Habiganj	..	2,3?9	..	..	2,339	..	4,534	..	451	10,902	..
Karimganj	224	3,170	..	..	3,394	..	1,059	..	288	9,266	..
Sunamganj	..	2,029	..	..	2,029	..	751	..	15	4,235	..
Maulvibazar	..	608	..	..	608	..	579	..	390	4,720	..
Srimangal town committee	..	441	..	..	441	..	236	..	44	2,714	..
Total	740	19,818	..	16	20,604	..	31,439	..	5 927	57,478	847
Shillong	..	34,377	..	590	34,967	..	16,894	..	5,106	51,055	(a) 8,456
Divisional total for 1940-41	761	62,918	192	606	64,477	10,067	68,744	..	12,084	1,41,212	9,303
ASSAM VALLEY DIVISION											
Dhubri	..	5,103	..	..	5,103	254	8,658	..	729	17,402	144
Goalpara	69	1,440	..	100	1,609	..	366	..	..	6,736	..
Gauripur town committee	..	..	..	15	15	..	310	..	349	3,160	..
Total	69	6,543	..	115	67,27	254	9,334	..	1,078	27,298	144
Gauhati	..	2,984	..	..	2,984	3,115	35,378	2,028	2,101	28,162	2,545
Barpeta	..	1,573	..	..	1,573	..	140	..	..	5,858	..
Palasbari town committee	..	606	..	..	606	201	946	..	23	2,158	..
Nalbari town committee	..	637	..	..	637	300	48	..	9	2,005	..
Total	..	5,800	..	..	5,800	3,616	36,512	2,028	2,133	38,183	2,545
Tezpur	..	4,486	..	..	4,486	1,822	16,884	..	5,511	17,332	179
Mangaldai town committee	..	636	..	..	336	..	505	..	195	2,290	..
Total	..	5,122	..	..	5,122	1,822	17,387	..	5,706	19,622	179
Nowgong	..	1,970	..	6	1,976	..	639	..	1,175	15,253	..
Sibsagar	..	621	..	..	621	..	162	..	419	7,826	..
Jorhat	..	8,910	..	..	8,910	13,596	240	..	761	13,949	..
Golaghat	..	1,713	41	9	1,763	568	817	..	80	6,842	..
Nazira town committee	..	277	..	..	277	..	123	..	68	2,410	..
Total	..	11,521	41	9	11,571	14,164	1,342	..	1,328	31,027	..
Dibrugarh	510	21,522	..	5	22,037	..	140	834	4,019	34,187	1,386
Tinsukia	..	1,005	..	..	1,005	..	500	2,362	1,119	8,919	810
North Lakhimpur town committee.	..	226	..	..	226	..	261	..	530	2,821	..
Doom Dooma town committee	..	338	..	..	338	..	276	..	287	3,607	..
Total	510	23,091	..	5	23,606	..	1,177	3,196	5,955	49,534	2,226
Divisional total for 1940-41	579	54,047	41	135	54,802	19,856	66,391	5,224	17,375	1,80,917	5,094
Grand total for 1940-41	1,340	1,16,965	233	741	1,19,279	19,923	1,35,135	5,224	29,459	3,22,129	14,397
Grand total for 1939-40	*1,250*	*1,17,850*	*232*	*799*	*1,20,103*	*35,588*	*1,23,776*	*6,075*	*32,292*	*3,30,522*	*13,295*

FORM No. III—*contd.*

Statement showing the expenditure of the municipalities in Assam during the year ending the 31st March 1941—contd.

Name of division and district	Serial number of Municipality	Name of Municipality	Public health and convenience—*concld.*										Public works				
			Hospitals and dispensaries	Plague charges	Vaccination	Other sanitary requirements	Markets and slaughter-houses	Pounds	Dak-bungalows and *Serais*	Arboriculture, public gardens and experimental cultivation	Veterinary charges	Registration of births and deaths	Establishment	Buildings	Roads	Stores	Total
1	2	3	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SURMA VALLEY AND HILL DIVISION																	
Cachar ..	1	Silchar	2,962	..	494	1,040	1,336	1	..	1,013	..	..	1,522	511	8,443	357	64,564
	2	Hailakandi town committee ..	408	..	60	98	880	..	..	28	..	..	513	115	2,003	13	7,982
	3	Haflong town committee ..	588	..	..	1022*	769*	15	43	38	..	..	440	587	2,737	37	19,735
		Total	3,958	..	554	2,160	2,985	16	43	1,079	..	..	2,475	1,213	13,183	407	92,281
Sylhet ..	4	Sylhet	6,013	..	622	1,697	..	51	..	..	234	..	2,265	1,934	140,90	31	82,444
	5	Habiganj	1,185	..	180	..	363	64	..	..	..	..	609	310	2,513	..	21,111
	6	Karimganj..	1,709	..	197	624	217	7	..	..	197	..	1,469	153	3,292	27	18,505
	7	Sunamganj..	..	..	96	402	..	..	..	..	..	..	480	184	2,575	..	8,738
	8	Maulvibazar	..	..	57	875	..	..	..	..	..	..	635	989	1,689	616	10,550
	9	Srimangal town committee ..	..	..	36	..	..	..	..	..	..	..	..	200	2,058	..	5,288
		Total	8,907	..	1,188	3,598	580	122	..	..	431	..	5,458	3.770	26,217	674	1,46,636
Khasi and Jaintia Hills	10	Shillong	4,505	..	467	555	160	18	..	396	..	..	5,089	1,241	18,040	..	1,11,982
		Divisional total for 1940-41 ..	17,370	..	2,209	6,313	3,725	156	43	1,475	431	..	13,022	6,224	57,440	1,081	3,50,899
ASSAM VALLEY DIVISION																	
Goalpara ..	11	Dhubri	3,262	..	284	366	598	..	..	625	..	..	1,483	..	7,269	..	41,074
	12	Goalpara	1,107	..	63	101	2,018	39	..	..	..	..	683	286	3,855	..	15,254
	13	Gauripur town committee ..	..	..	300	863	..	10	..	..	..	..	839	232	2,521	..	8,634
		Total	4,369	..	647	1,330	2,616	49	..	625	..	..	3,055	518	13,645	..	64,962
Kamrup ..	14	Gauhati	81	..	597	4,329	679	31	73	294	30	..	28	500	6,688	22	87,381
	15	Barpeta	1,300	..	216	331	697	..	..	..	..	3	858	300	8,464	..	18,167
	16	Palasbari town committee ..	30	..	48	..	735	48	..	..	..	..	..	..	294	..	4,483
	17	Nalbari town committee ..	100	..	38	..	..	2	..	..	..	..	..	476	725	..	3,703
		Total	1,511	..	899	4,660	2,111	81	73	294	30	3	1,586	1,276	16,171	22	1,13,734
Darrang ..	18	Tezpur	2,554	..	388	1,802	1,110	20	83	791	..	..	3,066	425	9,339	361	61,667
	19	Mangaldai town committee ..	313	..	2	364	..	..	..	..	..	..	..	162	960	..	4,789
		Total	2,867	..	390	2,166	1,110	20	83	791	..	..	3,066	587	10,299	361	66,456
Nowgong ..	20	Nowgong	1,615	..	423	280	560	91	..	326	..	..	2,564	83	6,961	134	30,104
Sibsagar ..	21	Sibsagar	856	..	236	103	46	490	..	44	..	..	1,513	183	4,325	..	16,203
	22	Jorhat	1,368	..	326	831	548	564	..	621	263	..	829	491	5,166	..	39,553
	23	Golaghat	800	..	304	315	2,039	..	..	243	..	..	1,785	109	3,603	..	17,505
	24	Nazira town committee ..	553	..	328	..	17	..	..	..	..	..	..	10	515	..	4,024
		Total	3,577	..	1,194	1,249	2,650	1,054	..	908	263	..	4,127	793	13,609	..	77,285
Lakhimpur ..	25	Dibrugarh	746	..	330	926	2,318	481	1,643	..	..	..	2,787	998	12,252	15	63,047
	26	Tinsukia	500	..	279	699	927	117	..	..	..	..	836	1,768	5,605	..	24,486
	27	North Lakhimpur town committee.	535	..	55	33	136	24	..	150	..	..	..	539	476	..	5,560
	28	Doom Dooma town committee	25	..	..	..	19	21	..	..	..	..	..	..	436	..	4,671
		Total	1,806	..	664	1,658	3,400	643	1,643	150	..	..	3,623	3,305	18,769	15	97,764
		Divisional total for 1940-41..	15,745	..	4,217	11,343	12,447	1,938	1,799	3,094	293	3	18,021	6,562	79,454	532	4,50,305
		Grand total for 1940-41 ..	33,115	..	6,426	17,656	16,172	2,094	1,842	4,569	724	3	31,043	12,786	1,36,894	1,613	8,01,204
		Grand total for 1939-40 ..	*31,863*	..	*5,906*	*17,962*	*16,175*	*1,732*	*341*	*5,643*	*665*	..	*31,252*	*13,611*	*1,83,381*	*2,933*	*8,58,012*

FORM No. III—*contd.*

Statement showing the expenditure of the municipalities in Assam during the year ending the 31st March 1941—contd.

Name of division and district	Serial number of municipality	Name of municipality	Public instruction: Schools and colleges	Public instruction: Contributions	Public instruction: Libraries, museums, manageries, etc.	Public instruction: Total	Contributions: For general purposes (Leper Asylum, Sylhet, and Pasteur Institute, Shillong)	Miscellaneous: Interest on loans: Interest on account of previous year	Miscellaneous: Interest on loans: Interest on account of current year	Miscellaneous: Discount	Miscellaneous: Actual cost of work done for private individuals	Miscellaneous: Other items to be specified in detail in as many columns as may be necessary: Provident Fund contribution	Other items: Law charges	Other items: Miscellaneous	Other items: Total	Total	Total expenditure
1	2	3	38	39	40	41	42	43	44	45	46	47	47(a)	47(b)	48	49	50
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SURMA VALLEY AND HILL DIVISION																	
Cachar ..	1	Silchar	12,174	5,169	500	17,843	662	..	2,068	..	..	1,249	390	6,621	8,260	10,328	1,09,106
	2	Hailakandi town committee ..	5,600	25	..	5,625	..	..	..	..	..	349	..	614	963	963	16,825
	3	Haflong town committee ..	630	100	..	730	..	..	..	..	..	193	..	475	668	668	23,490
		Total	18,404	5,294	500	24,198	662	..	2,068	..	..	1,791	390	7,710	9,891	11,959	1,49,421
Sylhet ..	4	Sylhet	9,185	420	734	10,339	637	..	1,892	..	..	1,310	109	952	2,371	4,263	1,20,048
	5	Habiganj	6,367	..	255	6,622	..	..	..	..	364	614	326	659	1,599	1,963	35,82
	6	Karimganj	3,877	1,809	120	5,806	..	..	141	..	..	595	88	605	1,288	1,429	34,154
	7	Sunamganj	3,788	200	..	3,988	..	..	..	..	..	125	14	71	210	210	17,279
	8	Maulvibazar	5,598	..	..	5,598	..	157	..	..	..	45	53	1,053	1,151	1,308	20,617
	9	Srimangal town committee ..	500	..	..	500	..	..	..	..	..	24	..	337	361	361	7,707
		Total	29,315	2,429	1,109	32,853	637	157	2,033	..	364	2,713	590	3,677	6,980	9,534	2,35,631
Khasi and Jaintia Hills.	10	Shillong	10,900	..	..	10,900	8,839 (b)	1,166	..	..	..	1,832	150	1,428	3,410	4,576	1,93,756
		Divisional total for 1940-41 ..	58,619	7,723	1,609	67,951	10,138	1,323	4,101	..	364	6,336	1,130	12,815	20,281	26,069	5,78,808
ASSAM VALLEY DIVISION																	
Goalpara ..	11	Dhubri	6,129	3,005	150	9,284	..	..	99	..	466	431	234	733	1,398	1,963	62,077
	12	Goalpara	3,005	1,475	303	4,783	..	..	..	..	..	285	22	211	518	518	24,781
	13	Gauripur town committee ..	1,117	300	..	1,417	..	..	..	..	..	124	..	629	753	753	12,255
		Total	10,251	4,780	453	15,484	..	..	99	..	466	840	256	1,573	2,669	3,234	99,113
Kamrup ..	14	Gauhati	16,847	3,309	881	21,037	..	..	623	..	680	1,815	149	3,123	5,087	6,390	1,27,233
	15	Barpeta	12,005	219	80	12,304	..	..	..	..	..	270	112	423	805	805	35,935
	16	Palasbari town committee ..	2,419	..	..	2,419	..	..	..	..	..	182	..	500	682	682	10,065
	17	Nalbari town committee ..	..	348	..	348	..	..	..	..	..	..	9	102	111	111	6,032
		Total	31,271	3,876	961	36,108	..	..	623	..	680	2,267	270	4,148	6,685	7.988	1,79,265
Darrang ..	18	Tezpur	7,032	2,776	500	10,308	1,045	..	..	..	288	973	85	1,198	2,256	2,544	87,093
	19	Mangaldai town committee ..	3,755	..	..	3,755	..	..	..	..	..	99	..	386	485	485	11,195
		Total	10,787	2,776	500	14,063	1,045	..	..	..	288	1,072	85	1,584	2,741	3,029	98 288
Nowgong ..	20	Nowgong	5,341	775	180	6,296	..	..	169	..	17	632	22	703	1,357	1,543	46,227
Sibsagar ..	21	Sibsagar	7,286	1,066	..	8,352	..	..	..	..	..	242	119	1,237	1,598	1.598	30,169
	22	Jorhat	4,335	3,088	150	7,573	..	..	750	..	..	568	94	1,497	2.159	2,909	66,409
	23	Golaghat	4,429	..	..	4,429	..	..	..	..	83	439	77	818	1,334	1,417	28,910
	24	Nazira town committee ..	3,055	175	..	3,230	..	..	..	..	..	106	..	752	858	858	9,991
		Total	19,105	4,329	150	23,584	..	..	750	..	83	1,355	290	4,304	5,949	6,782	1,35,479
Lakhimpur ..	25	Dibrugarh	4,242	1,754	..	5,996	2,201	..	..	..	60	1,299	277	5,786	7,362	7,422	1,20,003
	26	Tinsukia	1,870	503	..	2,373	..	..	..	..	168	161	..	2,611	2,775	2,943	33,929
	27	North Lakhimpur town committee.	5,737	..	..	5,737	500	..	..	..	..	294	..	..	294	294	14,050
	28	Doom Dooma town committee	..	673	..	673	964	..	..	..	..	..	..	984	984	984	10,084
		Total	11,849	2,930	..	14,779	3,665	..	..	..	228	1.757	277	9,381	11,115	11,643	1,78,066
		Divisional total for 1940-41 ..	88,604	19,466	2,244	1,10,314	4,710	..	1,641	..	1,762	7.923	1,200	21,693	30,816	34,219	7,36,438
		Grand total for 1940-41 ..	1,47,223	27,189	3,853	1,78,265	14,938	1,323	5,742	..	2,126	14,259	2,330	34,508	51,097	60,288	13,05,336
		Grand total for 1939-40 ..	*52,551*	*27,405*	*3,665*	*1,83,521*	*6,603*	*1,417*	*5,655*	..	*1,835*	*12.383*	*4,687*	*29,997*	*47,067*	*55,964*	*14,03,867*

FORM No.III—*concld.*

Statement showing the expenditure of the municipalities in Assam during the year ending the 31st March 1941—concld.

Name of division and district	Serial number of municipality	Name of municipality	Extraordinary and debt: Investments: In securities (other than for sinking funds)	Investments: In Savings Bank	Payment to sinking funds	Advance: Repayment of loans	Permanent	Other	Deposits	Total	Total disbursement	Balance: Deposits	Actual balance	Total	Grand total	Remarks: Balance as per Municipal account	*Add* value of uncashed cheques on the 31st March 1940	*Deduct* receipts shown in Municipal accounts, but not paid into treasury	Balance as per Treasury Pass Book
1	2	3	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67
SURMA VALLEY AND HILL DIVISION			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cachar	1	Silchar	..	..	..	2,010	100	3	450	2,563	1,11,669	12,264	16,564	28,828	1,40,497	..	..	..	..
	2	Hailakandi town committee	..	..	..	..	..	..	..	..	16,825	169	3,056	3,225	20,050	..	..	..	..
	3	Haflong town committee	..	..	..	..	..	..	..	..	23,490	..	6,073	6,073	29,563	..	..	..	..
		Total	..	..	..	2,010	100	3	450	2,563	1,51,984	12,433	25,693	38,126	1,90,110	..	..	..	..
Sylhet	4	Sylhet	..	..	..	3,963	..	255	(a)8,100	12,318	1,32,366	22,207	16,460	38,667	1,71,033	16,460	22,207	5,015	33,652
	5	Habiganj	..	..	..	..	..	10	2,512	2,522	38,348	554	1,638	2,192	40,540	..	..	..	..
	6	Karimganj	..	..	..	609	..	174	..	783	34,937	1,878	1,657	3,535	38,472	..	..	..	..
	7	Sunamganj	..	..	..	..	100	..	..	100	17,379	1,731	2,019	3,750	21,129	..	..	..	..
	8	Maulvibazar	..	..	..	697	..	177	253	1,127	21,744	594	966	1,560	23,304	..	..	..	..
	9	Srimangal town committee	..	..	..	..	..	..	1,570	1,570	9,277	3,199	893	4,092	13,369	..	..	..	..
		Total	..	..	..	5,269	100	616	12,435	18,420	2,54,051	30,163	23,633	53,796	3,07,847	..	..	..	..
Khasi and Jaintia Hills.	10	Shillong	..	..	..	1,140	..	1,800	(c)364	3,304	1,97,060	(d)2,650	39,913	42,563	2,39,623	..	..	..	..
		Divisional total for 1940-41	..	..	..	8,419	200	2,419	13,249	24,287	6,03,095	45,246	89,239	1,34,485	7,37,580	..	..	..	..
ASSAM VALLEY DIVISION																			
Goalpara	11	Dhubri	..	..	..	1,399	..	400	191	1,990	64,067	273	5,050	5,323 (a)	69,390(a)	5,323	70	1,873	3,520
	12	Goalpara	..	..	..	..	..	..	365	365	25,146	150	6,873	7,023 (b)	32,169(b)	7,023	1,123	..	8,146
	13	Gauripur town committee	..	..	..	..	..	..	..	..	12,255	..	2,635	2,635 (c)	14,890(c)	2,635	530	331	2,834
		Total	..	..	..	1,399	..	400	556	2,355	1,01,468	423	14,558	14,981	1,16,449(d)	9,979	4,471	1,207	13,243
Kamrup	14	Gauhati	..	..	..	1,160	..	10	1,135	2,305	1,29,538	2,735	7,244	9,979 (d)	1,39,517(e)	3,938	336	666	3,608
	15	Barpeta	..	..	..	..	..	..	1,346	1,346	37,281	..	3,938	3,938 (e)	41,219(f)	4,558	1,177	394	5,341
	16	Palasbari town committee	..	..	..	..	..	..	165	165	10,230	..	4,558	4,558(f)	14,788(g)	2,771	..	978	1,793
	17	Nalbari town committee	..	..	..	..	..	654	15	669	6,701	..	2,771	2,771 (g)	9,472(h)	4,835	11,739	3,289	13,285
		Total	..	..	..	1,160	..	664	2,661	4,485	1,83,750	2,735	18,511	21,246	2,04,996(i)	7,897	185	153	7,929
Darrang	18	Tezpur	..	..	..	..	..	..	2,499	2,499	89,592	..	4,835	4,835(h)	94,427(j)	3,789	..	..	3,789
	19	Mangaldai town committee	..	..	..	..	..	..	..	..	11,195	..	7,897	7,897 (i)	19,092(k)	299	1,224	..	1,523
		Total	..	..	..	..	..	..	2,499	2,499	1,00,787	..	12,732	12,732	1,13,519(l)	4,003	2,499	..	6,502
Nowgong	20	Nowgong	..	..	..	2,598	60	..	199	2,857	49,084	..	3,789	3,789 (j)	52,873(m)	3,098	79	..	3,177
Sibsagar	21	Sibsagar	..	..	..	..	..	300	561	861	31,030	..	299	299 (k)	31,329(n)	8,032	1,719	6,001	3,750
	22	Jorhat	..	..	..	1,193	..	20	761	1,974	68,383	..	4,003	4,003 (l)	72,386(o)	2,603	66	..	2,669
	23	Golaghat	..	..	..	..	..	120	292	412	29,322	..	3,098	3,098 (m)	32,420	..	..	..	..
	24	Nazira town committee	..	..	..	..	..	..	..	..	9,991	..	1,800	1,800	11,791	..	..	..	..
		Total	..	..	..	1,193	..	440	1,614	3,247	1,38,726	..	9,200	9,200	1,47,926	..	..	..	..
Lakhimpur	25	Dibrugarh	..	..	..	..	..	..	127	127	2,10,130	..	8,239	8,239	1,28,369	..	..	..	..
	26	Tinsukia	..	..	..	..	..	123	366	489	34,418	..	8,032	8,032 (n)	42,450	..	..	..	..
	27	North Lakhimpur town committee.	..	273	..	..	50	..	100	423	14,473	..	2,603	2,603 (o)	17,076	..	..	..	..
	28	Doom Dooma town committee	..	..	..	..	..	..	..	..	10,084	..	6,429	6,429	16,513	..	..	..	..
		Total	..	273	..	..	50	123	593	1,039	1,79,105	..	25,303	25,303	2,04,408				
		Divisional total for 1940-41	..	273	..	6,350	110	1,627	8,122	16,482	7,52,920	3,158	84,093	87,251	8,30,261				
		Grand total for 1940-41	..	273	..	14,769	310	4,046	21,371	40,769	13,46,105	48,404	1,73,332	2,21,736	15,67,841				
		Grand total for 1939-40	*467*	..	..	*14,211*	*360*	*2,639*	*17,768*	..	..	..	..	..	..				

Remarks (68):

*Including proportionate share of establishment charges.

† Re. 1 adjusted due to the omission of fractions.

(a) Represents Rs.8,010 as refund of earnest money to contractors and expenditure of Rs.90 due to adjustment of security deposits.

(a) Represents pay of Health Officer and Sanitary Inspectors.

(b) Rupees 3,200 represents contribution for anti-malarial work Rs.5,000, for War Fund, Rs.240 Lady Kerr Welfare centre, Rs.100 for Civil Hospital, Rs.175 for child welfare centre towards the pay of Midwife, Rs.40 for examination fees for blood culture and Rs.84 for compensatory grants to Serais and Dharamshala.

(c) Represents security deposits.

(d) Represents value of uncashed cheques.

APPENDIX A

Statement showing the date of establishment of each municipality in Assam, the population within the municipal limits, the actual number of rate-payers, total number of members and the total number of, and attendance at, meetings held in each municipality during the year 1940-41

	Name of district	Serial No. of municipalities	Name of municipality	Date of establishment	Population	Number of rate-payers	Percentage of rate-payers to population	Total number of commissioners	Number of meetings held	Number of meetings adjourned or at which no quorum was obtained	Average percentage of attendance at each meeting
1	2	3	4	5	6	7	8	9	10	11	12
Surma Valley and Hill Division.	Cachar ..	1	Silchar	1st October 1912 ..	16,601	2,181	13·13	28	17	1	51·42
		2	Hailakandi town committee.	1st March 1924 ..	3,084	519	16·82	6	14	..	83·33
		3	Haflong town committee	1st April 1931 ..	1,471	238	16·17	5	7	1	80·00
	Sylhet ..	4	Sylhet	20th May 1878 ..	28,128	4,598	16·35	..	..	..	..
		5	Habiganj	21st May 1913 ..	11,856	1,583	13·35	18	16	1	56·29
		6	Karimganj	25th June 1913 ..	7,815	1,534	19·63	14	22	10	36·04
		7	Sunamganj	25th June 1913 ..	7,484	1,166	15·58	14	18	2	59·43
		8	Maulvi Bazar.. ..	1st April 1925 ..	5,855	1,026	17·52	14	11	2	53·89
		9	Srimangal town committee.	1st October 1935 ..	2,525	415	17·62	7	13	..	75·82
	Khasi and Jaintia Hills.	10	Shillong ..	1st January 1911 ..	30,734	2,759	8·97	18	11	..	66·67
				Divisional total for 1940-41.	1,15,553	16,049	13·89	124	129	17	57·35
Assam Valley Division.	Goalpara ..	11	Dhubri ..	10th April 1883 ..	12,699	1,083	8·53	14	9	..	61
		12	Goalpara ..	29th April 1875 ..	7,793	1,364	17·50	15	15	..	56
		13	Gauripur town committee.	12th August 1919 ..	5,783	1,278	22·09	6	15	1	74
	Kamrup ..	14	Gauhati ..	1st April 1865 ..	29,598	3,121	10·54	26	16	4	57
		15	Barpeta	25th August 1886 ..	18,466	3,223	17·45	17	13	..	63
		16	Palasbari town committee.	1st October 1918 ..	3,692	481	13·00	6	16	..	75
		17	Nalbari town committee.	15th March 1938 ..	3,578	361	10·09	6	15	..	83
	Darrang ..	18	Tezpur	20th December 1893 ..	11,679	1,570	13·44	17	19	2	51
		19	Mangaldai town committee.	1st April 1916 ..	2,093	287	13·71	6	14	1	61
	Nowgong ..	20	Nowgong	6th December 1893 ..	12,972	1,905	14·68	20	15	..	58
	Sibsagar ..	21	Sibsagar	22nd November 1916 ..	7,559	1,400	18·52	17	12	..	69
		22	Jorhat	15th February 1909 ..	11,664	1,853	15·88	17	20	8	35
		23	Golaghat	20th May 1920 ..	5,470	1,175	21·48	12	21	1	56
		24	Nazira town committee	1st July 1909 ..	3,436	660	19·20	6	15	..	70
	Lakhimpur ..	25	Dibrugarh	16th July 1878 ..	23,191	4,298	18·53	23	12	..	34
		26	Tinsukia ..	1st March 1937 ..	8,338	1,608	19·27	14	30	4	59
		27	North Lakhimpur town committee.	1st April 1916 ..	2,790	537	19·25	6	11	2	85
		28	Doom Dooma town committee.	May 1916 ..	2,177	678	31·14	6	16	..	81
				Divisional total for 1940-41.	1,72,978	26,882	14·80	234	284	23	57
				Grand total for 1940-41.	2,88,531	41,654	14·34	359	413	40	57·17
				Grand total for 1939-40	*2,20,380*	*41,563*	*18·81*	354	432	37	*58·90*

APPENDIX B

Statement showing the mode of assessment in vogue in each municipal institution in Assam, the rate at which the tax on holdings on persons is levied, and the result of any revision of assessment made during 1940-41

Serial No. of municipality	Name of municipality	Mode of assessment in vogue	The rate at which the assessed tax is levied	Result of any general or partial revision of assessment made during the year: Increase in income	Result of any general or partial revision of assessment made during the year: Decrease in income	Remarks
1	2	3	4	5	6	7
	Surma Valley and Hill Division			Rs. a. p.	Rs. a. p.	
1	Silchar	Tax on holdings ..	8 per cent. on the annual letting value of holdings.	1,358 0 0	..	Due to revision of taxes under section 76 of the Act.
		Latrine fees	6 per cent. on the annual letting value of holdings.			
		Water tax	7½ per cent. on the annual letting value of the holdings and 5 per cent. on holdings situated beyond 2,500 feet from the nearest stand pipe.			
2	Hailakandi town committee.	Tax on holdings .. / Latrine fees ..	7 per cent. on the annual letting value of holding and latrine tax each.	(a) 182 0 0	..	(a) Due to assessment of new and improved holdings.
3	Haflong town committee.	Taxes on holdings ..	7½ per cent. on the annual value of holdings.	..	81 0 0	
		Latrine fees ..	7½ per cent. on the annual letting value of holdings subject to a minimum of Rs. 6 per latrine per annum.	..	63 0 0	
		Water rate	6½ per cent. on the annual letting value of holdings.	..	44 0 0	
4	Sylhet	Tax on holdings ..	8½ per cent. on the annual value of holdings.	443 0 0	..	Increase is due to the partial revision of assessment of holdings newly constructed and improved.
		Latrine fees	5½ per cent. on the annual value of holdings.	288 0 0	..	
		Water rate	8½ per cent. on the annual value of holdings situated on roads supplied with water and 7 per cent. on houses and land situated within 1,000 feet from the nearest stand pipe.	400 0 0	..	
		Lighting rate ..	3 per cent. on the annual letting value of holdings.	866 0 0	..	Increase is due to assessment of holdings at the full rate of 3 per cent. in Ward No. II and V.
5	Habiganj	Tax on holdings ..	7½ per cent. on the annual letting value of holdings.	..	..	
		Latrine fees	6⅓ per cent. on the annual letting value of holdings.	..	..	
6	Karimganj	Tax on holdings ..	7½ per cent. on the annual letting value.	..	139 0 0	The decrease is due to the reduction of valuation made on the appeals by the aggrieved rate payers on the reassessment made in the year 1939-40.
		Latrine fees	7 per cent. on the annual letting value.	..	148 0 0	
7	Sunamganj	Tax on holdings ..	8 per cent. on the annual value of holdings.	..	..	
		Latrine fees	5½ per cent. on the annual value of holdings.	..		
8	Maulvibazar	Tax on holdings ..	6¼ per cent. on the annual letting value of holdings.	347 0 0	..	Due to revision of assessment.
		Latrine fees	7½ per cent. on the annual letting value of holdings.	392 0 0	....	Ditto.

APPENDIX B—*contd.*

Statement showing the mode of assessment in vogue in each municipal institution in Assam, the rate at which the tax on holdings or on persons is levied, and the result of any revision of assessment made during the year 1940-41—contd.

Serial No. of municipality	Name of municipality	Mode of assessment in vogue	The rate at which the assessed tax is levied	Result of any general or partial revision of assessment made during the year: Increase in income	Result of any general or partial revision of assessment made during the year: Decrease in income	Remarks
1	2	3	4	5	6	7
				Rs. a. p.	Rs. a. p.	
	Surma Valley and Hill Division—concld.					
9	Srimangal town committee.	Tax on holdings ..	6¼ per cent. on the annual letting value of holdings.	47 0 0	..	
		Latrine fees ..		47 0 0		
10	Shillong	Tax on holdings ..	6½ per cent. on the annual letting value of holdings.	1,107 0 0	..	Increase due to assessment of new and improved holdings.
		Latrine fees ..	5½ per cent. on the annual letting value of holdings.	946 0 0	..	
		Lighting tax ..	3½ per cent. on the annual letting value of holdings.	678 0 0	..	
		Water rate ..	2 per cent. on the annual letting value of holdings having water taps and ½ per cent. on holdings without taps.	402 0 0	..	
	Assam Valley Division					
11	Dhubri	Lighting tax ..	2½ per cent. On the annual value of holdings.	195 0 0	..	Due to imposition of tax on new and improved holdings.
		Tax on holdings ..	3 per cent.		..	
		Latrine tax ..	6 ,,			
		Water tax. Holdings situated beyond a radius of 1,·00 ft. from the nearest stand pipe are exempted from payment of water tax. 3 per cent. additional tax on holdings having pipe connection.	5½ ,, ,,			
12	Goalpara	Tax on holdings ..	6¼ per cent. on the annual letting value of holdings.	..	5 15 3	Decrease is due to permanent dismantling of houses.
		Latrine tax ..				
13	Gauripur town committee.	Tax on holdings ..	6 per cent. on the annual letting value of holdings.	..	8 10 0	
				..	..	
		Latrine tax ..	4 per cent. on the annual letting value of hoidings.	..	..	
14	Gauhati	Tax on holdings ..	6 per cent. on the annual value of private holdings and 7½ per cent. on Government buildings.	3,770 0 0	..	The increase is due to improvement of holdings.
		Latrine tax ..	3½ per cent. on the annual value of holdings.	1,068 0 0	..	The increase is due to the change of basis of sliding scale to that of percentage on the annual value of holdings.
		Water rate	7½ per cent. on the holdings situated on streets supplied with hydrants or stand pipes but holdings not situated within the radius of 1,000 feet are exempted from water rate. Holdings having private tap connections are assessed at 10 per cent. on the annual value of holdings.	2,428 0 0	..	The increase is due to provision of new pipe connections to private holdings and the increase in the number of holdings.
15	Barpeta	Tax on holdings ..	7½ per cent. on the annual value of holdings.	261 0 0	..	Increase is due to the assessment of new and improved holdings.
		Latrine fees ..	(1) 3¾ per cent. on the annual value of holdings. (2) Rs 3 per annum to be charged for every seat of latrine kept above one.	124 0 0	..	
16	Palasbari town committee.	Tax on holdings ..	5 per cent on the annual value of holdings.	826 15 0	..	Increase is due to the general revision of valuation of holdings and raising the rate of taxation.
		Latrine tax ..	2½ per cent. on the annual value of holdings.	284 15 0	..	
17	Nalbari town committee.	Tax on holdings ..	5 per cent. on the annual value of holdings.	19 10 0	..	Due to assessment of new holdings.
		Latrine tax ..	2 per cent. on the annual value of holdings.	7 2 0	..	

APPENDIX B—*concld.*

Statement showing the mode of assessment in vogue in each municipal institution in Assam, the rate at which the tax on holdings or on persons levied, and the result of any revision of assessment made during the year 1940-41—concld.

Serial No. of municipality	Name of municipality	Mode of assessment in vogue	The rate at which the assessed tax is levied	Result of any general or partial revision of assessment made during the year: Increase in income	Result of any general or partial revision of assessment made during the year: Decrease in income	Remarks
1	2	3	4	5	6	7
				Rs. a. p.	Rs. a. p	
	Assam Valley Division—concld.					
18	Tezpur ..	Tax on holdings ..	7 per cent. on the annual value of holdings up to Rs.7,500.	243 0 0	..	Increase is due to the partial revision of assessment of holdings newly constructed and improved.
		Latrine fees ..	5½ per cent. on the annual value of holdings up to Rs.7,500.	169 0 0	..	
		Water rate ..	7½ per cent. on the annual value of holdings up to Rs.7,500, on the holdings having no water pipe connections. (*ii*) 10 per cent. on annual value of holdings having water pipe connections. Over and above the annual value of Rs.7,500 of holdings the taxes are assessed at ¼th of the above rates.	277 0 0	..	
19	Mangaldai town committee.	Tax on holdings ..	5 per cent. on the annual value of holdings.	..	17 0 0	
		Latrine tax ..	4½ per cent. on the annual value of holdings.	..	4 0 0	
20	Nowgong	Tax on holdings ..	Both Government and private buildings are assessed at 7½ per cent. on the annual rental v lue of holdings.	749 0 0	..	
		Latrine tax ..	Both Government and private holdings are assessed at 6¼ per cent. on the annual rental value of holdings.	441 0 0	..	
21	Sibsagar	Tax on holdings ..	5½ per cent. on the annual value of holdings.	..	..	
		Latrine rate ..	6 per cent. ditto ditto	..	..	
22	Jorhat	Tax on holdings	5 per cent. on the annual value of holdings.	274 0 0	..	Due to assessment of improved on new holdings.
		Latrine tax.. ..	6½ per cent. on the annual value of holdings.	389 0 0	..	
		Water rate	8 per cent. on the annual value of holdings and is assessed within a radius of 1,000 feet from the nearest standpipe. An extra tax of Rs.12 per annum is charged on those having private house connections.	..	1,412 0 0	Due to remission of water tax for non-supplying water,
23	Golaghat	Tax on holdings including arable lands.	6 per cent. on the annual value of holdings.	341 0 0	..	
		Latrine tax..	4 per cent. on the annual value of holdings.	215 0 0	..	
24	Nazira town committee	Tax on holdings ..	5 per cent. on the annual value of holdings.	..	..	
		Latrine tax ..	7½ per cent. on the annual value of holdings.	..	..	
25	Dibrugarh.. ..	Tax on holdings ..	6 per cent. on the annual rental value of holdings.	..	..	
		Latrine tax ..	6¾ per cent. on the annual rental value of holdings.	..	..	
		Lighting tax ..	1½ per cent. on the annual value of holdings.	..	..	
26	Tinsukia	Tax on holdings ..	5½ per cent. on the annual rental value of holdings.	69 0 0	..	Due to partial revision of improved holdings.
		Latrine tax ..	4½ per cent. on the annual rental value of holdings.	54 0 0	..	
27	North Lakhimpur town committee.	Tax on holdings ..	4 per cent. on the annual rental value of holdings.	..	..	
		Latrine tax ..	3 per. cent. ditto ..	..	..	
28	Doom Dooma town committee.	Tax on holdings ..	4 per cent. on the annual value of holdings.	81 7 6	..	Due to supplementary assessment of new holdings.
		Latrine tax ..	3 per cent. on the annual value of holdings.			

APPENDIX C

Statement showing the demand, collections, remissions and outstanding balances of each municipal institution in Assam on account of municipal taxes for the year 1939-40

Serial No. of municipality	Name of municipality	Demand			Collection				Remission				Outstanding balance	Remarks
		Arrear	Current	Total	Arrear	Current	Total	Percentage of collection (column 8) on current demand (column 4)	Arrear	Current	Total	Percentage of total remissions (column 12) on current demand (column 4)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Surma Valley and Hill Division													
1	Silchar	6,655	68,851	75,506	5.135	61,632	66,767	96·97	477	1,391	1,868	2·71	6,871	
2	Hailakandi town committee ..	1,063	6,746	7,809	773	6,513	7,286	108·00	3	38	41	·57	482	
3	Haflong town committee	115	8,976	9,091	103	8,877	8,985	100·11	7	40	47	·52	59	
4	Sylhet	7,620	91,153	98,773	5,195	85,712	90,907	99·73	876	1,697	2,573	2·82	5,293	
5	Habiganj	1,112	25,030	26,142	209	23,776	23,985	95·83	327	239	566	2·26	1,591	
6	Karimganj	2,930*	19,232	22,212	1,864	17,087	18,951	98·28	80	169	249	1·29	3,012	*A sum of Rs. 32 being the arrear taxes of Government buildings which was sanctioned by the Executive Engineer, Cachar Division Silchar by his No. 2045, dated the 28th March 1940 was not included in the demand of last year.
7	Sunamganj	2,811	14,285	17,096	1,386	11,049	12,435	87·05	372	183	555	3·89	4,106	
8	Maulvibazar	5,263	11,331	16,594	3,565	6,010	9,575	84·50	72	100	172	1·52	6,847	
9	Srimangal town committee ..	391	5,004	5,395	277	4,363	4,640	92·73	..	256	256	5·12	499	
10	Shillong	1,804	1,73,249	1,75,053	1,282	1,67,900	1,69,182	97·65	503	4,415	4,918	2·83	953	
	Divisional total for 1940-41 ..	29,764	4,23,907	4,53,671	19,794	3,92,919	4,12,713	97·36	2,717	8,428	11,246	2·65	29,713	
	Assam Valley Division													
11	Dhubri	(a) 19,204	37,777	56,981	8,859	23,928	32,787	86·79	444	401	845	2·24	23,349	
12	Goalpara	5,428	16,856	22,284	4,267	12,231	16,498	97·88	346	303	649	3·85	5,137	
13	Gauripur town committee	2,023	9,689	11,712	1,207	9,043	10,250	105·79	30	369	399	4·12	1,063	
14	Gauhati	17,520	1,16,166	1,33,686	8,367	78,608	86,975	74·87	1,074	2,580	3,654	3·15	43,057	
15	Barpeta	13,257	22,956	36,213	9,166	12,569	21,735	94·68	294	462	756	3·29	13,722	
16	Palasbari town committee	626	5,074	5,700	345	3,932	4,277	84·29	18	85	103	2·03	1,320	(a) Revised.
17	Nalbari town committee	(a) 2,215	4,738	6,953	1,583	2,927	4,510	95·15	159	66	225	4·75	2,218	
18	Tezpur	32	50,502	50,534	32	49,776	49,808	98·63	..	474	474	·94	252	
19	Mangaldai town committee	1,867	3,713	5,580	538	2,699	3,237	87·18	66	..	66	1·78	2,277	
20	Nowgong	6,380	31,472	37,852	3,853	22,916	26,769	84·37	97	402	499	1·66	10,584	
21	Sibsagar	6,778	18,720	25,498	1,912	13,385	15,297	81·71	15	363	378	2·02	9,823	
22	Jorhat	4,111	40,860	44,971	2,848	33,031	35,879	87·81	14	3,731	3,745	9·17	5,347	
23	Golaghat	1,704	15,625	17,329	1,466	13,603	15,069	96·44	61	444	505	3·23	1,755	
24	Nazira town committee	1,318	5,056	6,374	713	4,131	4,844	95·81	233	241	474	9·38	1,056	
25	Dibrugarh..	6,055	70,729	76,784	4,459	57,114	61,573	86·98	995	3,320	4,315	6·13	10,896	
26	Tinsukia	5,378	15,400	20,778	3,057	13,597	16,654	108·14	1,600	260	1,860	12·08	2,264	
27	North Lakhimpur town committee ..	(a) 2,018	4,126	6,144	1,070	2,576	3,646	88·36	303	111	414	10·03	2,084	
28	Doom Dooma town committee ..	360	3,142	3,502	352	2,912	3,264	103·88	5	84	89	2·83	149	
	Divisional total for 1940-41	96,274	4,72,601	5,68,875	54,094	3,58,978	4,13,072	87·40	5,754	13,696	19,450	4·12	1,36,353	
	Grand total for 1940-41	1,26,038	8,96,508	10,22,546	73,888	7,51,897	8,25,785	92·11	8,471	22,124	30,699	3·41	1,66,066	
	Grand total for 1939-40	*1,27,069*	*9,01,117*	*10,28,186*	*76,584*	*6,44,367*	*8,67,917*	*96·31*	*12,780*	*21,699*	*34,480*	*3·82*	*1,25,825*	

APPENDIX D

Statement showing the percentage of total expenditure under some of the principal heads in each municipal institution in Assam during the year 1940-41

Serial No. of municipality	Name of municipal institution	Total expenditure (excluding debt and extraordinary heads)	General establishment	Lighting	Water-supply	Drainage	Conservancy	Medical	Vaccination	Public Works	Education
1	2	3	4	5	6	7	8	9	10	11	12
	Surma Valley and Hill Division	Rs.									
1	Silchar	1,09,106	7·55	6·61	20·26	0·21	22·50	2·71	0·45	9·93	16·35
2	Hailakandi town committee	16,825	7·29	6·12	1·88	·93	20·16	3·00	10·36	15·88	33·43
3	Haflong town committee	23,490	4·15	1·94	34·30	2·81	20·19	6·85	..	16·18	2·68
4	Sylhet	1,20,048	3·58	9·38	20·23	3·95	21·36	5·01	·52	15·26	8·61
5	Habiganj	35,826	5·69	6·53	12·66	1·26	30·43	3·31	·50	9·58	18·48
6	Karimganj	34,154	6·72	9·28	3·10	·84	27·13	5·0	·58	14·47	17·0
7	Sunamganj	17,279	9·13	11·74	4·35	·09	24·51	..	·56	18·75	23·08
8	Mualvibazar	20,617	7·23	2·95	2·81	1·89	22·89	..	·28	19·06	27·15
9	Srimangal town committee ..	7,707	9·33	5·72	3·06	0·57	35·21	..	0·47	29·30	6·49
10	Shillong	1,93,756	11·54	17·74	8·72	2·64	26·35	2·33	·24	12·58	5·63
	Divisional total for 1940-41 ..	5,78,808	5·33	10·87	13·63	2·09	24·40	3·0	0·38	13·44	11·74
	Assam Valley Division										
11	Dhubri	62,077	3·58	8·22	14·36	1·17	28·03	6·08	·46	14·10	14·95
12	Goalpara	24,781	5·38	5·81	1·48	..	27·18	4·47	·25	19·47	19·30
13	Gauripur town committee ..	12,255	6·98	..	2·53	2·85	25·79	7·04	2·45	29·72	11·56
14	Gauhati	1,27,233	3·87	2·35	30·25	3·25	22·13	5·47	·47	6·24	16·53
15	Barpeta	35,935	3·99	4·38	·39	..	16·30	4·54	·60	26·78	34·02
16	Palasbari town committee ..	10,065	18·63	6·02	11·40	·23	21·44	·30	·48	2·92	24·03
17	Nalbari town committee	6,032	14·89	10·56	5·77	·15	33·24	1·66	·63	19·91	5·77
18	Tezpur	87,093	5·19	5·40	22·51	6·63	20·86	3·07	·47	15·87	12·40
19	Mangaldai town committee ..	11,195	13·67	5·68	4·49	1·74	20·46	2·80	·02	10·02	33·54
20	Nowgong	46,227	4·72	4·26	1·38	2·54	33·00	3·49	·92	21·07	13·33
21	Sibsagar	30,169	5·87	2·06	·54	1·39	25·94	3·18	·78	19·96	27·68
22	Jorhat	66,409	6·71	13·42	20·83	1·15	21·00	3·31	·49	9·77	11·40
23	Golaghat..	28,910	8·87	5·93	4·79	·28	23·67	2·77	1·05	19·01	15·32
24	Nazira town committee	9,991	8·52	2·77	1·23	·68	24·12	5·53	3·28	5·25	32·33
25	Dibrugarh	1,10,093	2·98	17·93	·12	4·04	28·49	2·54	·27	13·36	13·33
26	Tinsukia..	33,929	5·31	2·96	1·47	10·26	26·29	6·01	·82	24·24	6·99
27	North Lakhimpur town committee	14,050	8·49	1·61	1·86	3·77	20·08	4·04	·39	7·22	40·83
28	Doom Dooma town committee ..	10,084	20·99	3·35	2·74	2·85	35·76	·25	..	4·32	6·67
	Divisional total for 1940-41 ..	7,26,528	5·42	7·34	11·71	3·07	24·57	4·37	·57	14·20	14·98
	Grand total for 1940-41 ..	13,05,336	5·37	9·10	12·66	2·58	24·48	3·68	·49	13·82	13·36
	Grand total for 1939-40 ..	*14,03,867*	*12·72*	*8·08*	*10·21*	*2·73*	*24·44*	*2·48*	*·42*	*16·46*	*13·07*

APPENDIX E

Statement showing the financial position of the municipal institutions in Assam which were in debt during the year 1940-41

Serial number of Municipal institutions	Name of Municipal institution	Amount of loans sanctioned: From Government	Amount of loans sanctioned: Outside Government account	Receipts: I.—Opening balance	Receipts: II.—Ordinary income	Receipts: III.—Income under "Extraordinary and debt" excluding loan receipts	Receipts: IV.—Loan receipts	Receipts: V.—Total	Expenditure: I.—Ordinary expenditure	Expenditure: II.—Expenditure from loan funds	Expenditure: III.—Payment on account of loans: Principal	Expenditure: III.—Payment on account of loans: Interest	Expenditure: IV.—"Extraordinary and debt" excluding payment on account of loans	Expenditure: V.—Closing balance	Expenditure: VI.—Total	Results: A—Excess (+) or deficit (—) on ordinary income over ordinary expenditure (II—I)	Results: B.—Annual payment due on account of loans: Principal	Results: B.—Annual payment due on account of loans: Interest	Results: C.—Excess (+) or deficit (—) of A as compared with B	Results: D.—Outstanding on loan account at the beginning of the year excluding interest	Results: Amount of loan during the year	Results: E.—Outstanding on loan account at the end of the year excluding interest	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Surma Valley and Hill Division																						
1	Silchar.. ..	54,220	..	25,992	1,10,170	4,335	..	1,40,497	1,05,859	1,179	2,010	2,068	553	28,828	1,40,497	+4,311	2,010	2,068	+233	48,668	..	46,658	
2	Sylhet	90,000	..	30,928	1,17,919	22,186	..	1,71,033	1,18,156	..	3,963	1,892	8,355	38,667	1,71,033	−237	3,963	1,892	−6,092	37,840	..	33,877	
3	Karimganj ..	5,000	×	3,892	33,995	585	..	38,472	34,013	..	609	141	174	3,535	38,472	−18	609	141	−768	3,317	..	2,708	
4	Maulvibazar ..	6,000	..	874	21,939	491	..	23,304	24,460	..	697	157	430	1,560	23,304	+1.479	697	157	+625	2,242	..	1,545	
5	Shillong ..	30,000	..	22,350	2,10,503	6,770	..	2,39,623	1,92,590	..	1,140	1,166	2,164	42,563	2,39,623	+17,913	1,140	1,166	+15,607	25,909	..	24,769	
	Assam Valley Division																						
6	Dhubri ..	17,000	..	5,650	63,667	73	..	69,390	61,978	..	1,399	99	591	5,323	69,390	+1,689	1,399	99	+191	1,399	..	..	
7	Gauhati ..	17,000	..	9,448	1,28,497	1,572	..	1,39,517	1,26,610	..	1,160	623	1,145	9,979	1,39,517	+1,887	1,160	623	+104	11,866	..	10,706	
8	Nowgong ..	25,000	..	5,122	47,691	60	..	52,873	46,058	..	2,598	169	259	3,789	52,873	+1,633	2,598	169	−1,134	2,598	..	..	
9	Jorhat ..	15,000	..	10,238	61,938	210	..	72,386	64,127	1,532	1,193	750	781	4,003	72,386	−2,189	1,193	750	−4,132	15,000	..	13,807	
10	Golaghat ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	

APPENDIX F

Statement showing the grants and contributions made to the municipal institutions in Assam during the year 1940-41

Municipalities	1939-40	1940-41	For what purpose
1	2	3	4

SURMA VALLEY AND HILL DIVISION

A.—Provincial

(a) Medical

Municipalities	1939-40	1940-41	For what purpose
	Rs.	Rs.	
Haflong town committee	500	2,700	For anti-malarial work Rs. 2,200. For improvement of water work Rs. 500.
Total (a) ..	500	2,700	

(b) Education

Municipalities	1939-40	1940-41	For what purpose
	Rs.	Rs.	
Silchar	1,613	5,199	Rs. 1,613 recurring grant for education. Rs. 706 grant-in-aid to the primary classes attached to women training classes. Rs. 330 grant-in-aid to Shillongpatty, girls primary practising school. Rs.2,550 grant for introduction of compulsory primary education.
Hailakandi town committee	761	2,267	
Sylhet	1,697	1,973	
Habiganj	1,021	1,111	
Karimganj	1,421	1,577	For educational purposes Rs. 1,421 and for expansion of primary education Rs. 156.
Sunamganj	1,004	384	
Maulvibazar	3,516	4,885	
Sremangal town committee	..	620	Rs. 120 recurring grant for girls Middle English School. Rs. 500 non-recurring grant for girls' Middle English School.
Shillong	360	2,766	
Total (b) ..	11,393	20,782	

(c) For general purposes

Municipalities	1939-40	1940-41	For what purpose
	Rs.	Rs.	
Silchar	9,822	16,718	Rs. 2,250 grant in lieu of shop sites in municipal market. Rs. 2,250 grant for general purposes. Rs. 2,000 non-recurring grant for improvement of communication. Rs. 200 grant for maintenance of Serpentive Lake Park. Rs. 400 grant for repairs to roads affected by heavy motor traffic. Rs. 2,922 grant in lieu of motor tax. Rs. 5,837 grant for ferry revenue. Rs. 859 grant for Judicial fine.
Hailakandi town committee	3,833	3,083	Rs. 1,323 for general purposes. Rs. 750 for Public Works Department road. Rs. 275 for Compensatory grant. Rs. 500 Commissioner's special grant. Rs. 235 for Motor Taxation Act.
Haflong town committee	6,100	6,100	Rs. 4,900 for general purposes including Rs. 500 for outside bazar works. Rs. 1,200 for improvement of communication.
Sylhet	11,619	12,756	Rs. 5,000 for Compensatory grant for ferries. Rs. 4,050 Compensatory grant for motor tax. Rs. 1,500 grant for communications. Rs. 300 for maintenance of Public Works Department road side drains. Rs. 1,906 Compensatory grant for judicial fines.
Habiganj	3,212	9,491	Rs. 1,612 for general purposes. Rs. 6,037 contribution for ferry. Rs. 1,560 for improvement of communications. Rs.242 contribution for fines. Rs. 40 contribution for motor vehicles tax.
Karimganj	10,064	10,180	Rs. 2,854 recurring Government grant for general purpose on deduction of Board's contribution for Leper Asylum, Sylhet and Pasteur Institute, Shillong. Rs. 1,250 for communication purposes. Rs.70 for Public Works Department roadside drains. Rs. 30 for lighting Public Works Department road outside municipal limits. Rs. 48 for sweeping Public Works Department road inside municipal limits. Rs. 622 for contribution out of Motor taxes. Rs. 5,306 for Compensatory grants.
Sunamganj	2,366	3,595	Rs. 1,616 for recurring grants. Rs. 750 for improvement of communications. Rs. 1,229 for general purposes.
Maulvibazar	6,437	6,587	Rs. 1,777 for recurring grant. Rs. 950 for communications. Rs.1,847 Compensatory grant for ferry. Rs. 778 compensatory grant for loss of receipt by taxing motor vehicles. Rs. 826 compensatory contribution in lieu of tolls credited to Government. Rs.137 Compensatory contribution in lieu of fines credited to Government. Rs.52 compensatory contribution in lieu of sale proceeds of unclaimed cattle credit to Government. Rs. 220 recurring grant for maintenance of Public Works Department roads.
Srimangal town committee	2,188	2,263	Rs. 1,780 for improvement of communication. Rs. 342 for general purposes. Rs. 102 compensatory grant in lieu of sale proceeds of unclaimed cattle Rs. 39 compensatory grant in lieu of judicial fine.
Shillong	27,409	26,909	Rs. 10,710 grant for general purposes. Rs. 1,800 pay of Conservancy Inspectors. Rs. 2,450 for improvement of communication. Rs. 11,949 compensation for the loss of receipts derived by taxing motor vehicles.
Total (c)	83,050	97,682	
Total A	94,943	1,21,164	

APPENDIX F—*contd.*

Statement showing the grants and contributions made to municipal institutions in Assam during the year 1940-41—contd.

Municipalities	1939-40	1940-41	For what purpose
1	2	3	4

B.—Grant from local boards

(a) Medical

Municipalities	1939-40	1940-41	For what purpose
	Rs.	Rs.	
Karimganj	240	240	
Sunamganj ..	50	50	
Total (a) ..	290	290	

(b) Education

Municipalities	1939-40	1940-41	For what purpose
	Rs.	Rs.	
Silchar	257	257	
Hailakandi town committee	1,900	1,900	
Total (b) ..	2,157	2,157	

(c) For general purposes

Nil

Total B ..	2,447	2,447	

C.—From other sources

(a) Medical

Municipalities	1939-40	1940-41	For what purpose
	Rs.	Rs.	
Silchar	120	120	Rs. 266 contribution from Dufferin's Fund towards th pay of midwife.
Haflong town committee	2,360	3,266	Rs.3,000 for improvement of Haflong water-works.
Shillong	250	250	Contribution from Shillong Cantonment for treat ment in the Segregation hospital of infectious disease arising in the Cantonment area.
Total (a) ..	2,730	3,636	

(b) Education

Nil

(c) For general purposes

Municipalities	1939-40	1940-41	For what purpose
	Rs.	Rs.	
Sylhet	550	75	Contribution of Rs. 75 from a private individual for general purposes.
Shillong	1,778	1,800	Rs. 1,460 contribution by the Shillong Cantonment for water-supply. Rs. 300 Contribution by the Military Authority. Rs. 40 from Deputy Commissioner, Khasi and Jaintia Hills, for maintenance of Khasi War Memorial.
Total (c) ..	2,328	1,875	
Total C ..	5,058	5,511	
Grand total ..	1,02,448	1,29,122	

ASSAM VALLEY DIVISION

A.—Provincial

(a) Medical

Municipalities	1939-40	1940-41	For what purpose
	Rs.	Rs.	
Dhubri	2,850	2,862	For infectious diseases hospital.
Gauhati	3,611	3,611	Rs. 1,500 for maintenance of two Leper wards. Rs. 500 for treating outdoor patients. Rs. 537 for medical purposes. Rs. 1,074 for Leper Asylum.
Total (a) ..	6,461	6,473	

APPENDIX F—*contd.*

Statement showing the grants and contributions made to municipal institutions in Assam during the year 1940-41—contd.

Municipalities	1939-40	1940-41	For what purpose
1	2	3	4
(b) Education			
	Rs.	Rs.	
Dhubri	600	3,849	Rs.444 for secondary schools and Rs.156 for primary schools. Rs.249 recuring and Rs.3,000 non-reccrring grants.
Goalpara	1,314	1,464	Recurring grant Rs.1,314. For expansion of primary education Rs.150.
Gauripur town committee	120	159	For improvement of pay of lower primary school teachers.
Gauhati	1,985	2,075	(1) Recurring grant for primary education Rs. 1,481, (2) Recurring grant for secondary education Rs. 144. (3) Monthly subscription for pay of teachers for Panbazar Assamese boys' school Rs. 30 per mensem from April 1940 to March 1941 Rs. 360. and expansion of primary education Rs.90.
Barpeta	5,418	5,538	Rs.4,902 for expansion of primary education Rs.636 for secondary education.
Palasbari town committee	1,208	3,943	Rs.943 for recurring grant and Rs.3,000 non-recurring grant for expansion of primary education.
Nalbari town committee	500	420	Non-recurring grant.
Tezpur	271	3,571	Recurring grant Rs.571 non-recurring grant for primary education Rs.3,000.
Mangaldai town committee	1,019	659	Rs. 84 for secondary education. Rs.455 for primary education and Rs. 120 non-recurring grant for town girls' school.
Nowgong	1,433	1,472	
Sibsagar	1,738	1,853	Includes Rs.79 for pay of substitute teacher and Rs.120 for expansion of primary education.
Jorhat	485	614	Includes Rs.129 for expansion of primary education.
Golaghat	1,275	1,350	
Nazira town committee	600	690	
Dibrugarh	2,180	2,302	Recurring grant Rs.2,219. For training of teachers Rs.83.
Tinsukia	..	39	For expansion of primary education.
North Lakhimpur town committee	2,837	2,448	Rs.1,548 for secondary education Rs.48 for primary education. Rs. 720 for girls' middle English schools, Rs.132 for expansion of primary education.
Total (b) ..	22,983	32,446	
(c) For general purposes			
	Rs.	Rs.	
Dhubri	3,565	3,813	Rs2,677 for general purposes. Rs.618 for communications, and Rs.518 compensation grant for motor taxation.
Goalpara	4,507	4,474	Rs. 1,625 for general purposes, Rs. 972 for improvement of communications. Rs.1,500 for the maintenance of Agia road, Rs.377 for compensatory grant for motor taxation.
Gauripur town committee	863	789	For improvement of communications Rs. 706. Compensatory grant for motor taxation Rs.83.
Gauhati	14,864	13,723	Recurring grant for general purposes Rs. 7,005, Non-recurring grant for communications Rs. 2,574. Recurring grant for drains of Public Works Department roads Rs.352. Rs.3,292 contribution out of the proceeds of the tax on motor vehicles; Rs. 500 for motor vehicles for selected areas.
Barpeta	3,169	3,182	Rs. 268 for communications grant, Rs 60 motor taxation grant, Rs.2,854 for general purposes.
Palasbari town committee	227	220	Rs.63 for communications Rs. 157 for motor vehicle tax.
Nalbari town committee	70	76	For communications.
Tezpur	9,297	9,666	Rs. 1,000 for clearing of Government waste lands, Rs. 342 for clearing the trunk road drains, Rs.2,044 for communications. Rs.4,133 for recurring grants for general purposes and Rs.1,947 for motor taxation.
Mangaldai town committee	1,810	1,799	Rs.1,332 for general purposes and Rs.164 for communications, Rs.303 for motor taxation.
Nowgong	8,027	7,930	Rs.4,133 for general purposes, Rs. 800 for repairing spurs and pallisades and Rs.1,858 for communications; Rs.839 motor vehicle taxation and extra Rs.300 for motor taxation.
Sibsagar	8,074	8,058	Rs. 5,545 for general purposes, Rs. 1,514 for improvement of communications, Rs. 799 compensatory grant for loss of motor vehicle tax, and Rs.200 for maintenance of bund.
Jorhat	12,920	12,274	Rs. 4,088 for general purposes, Rs. 1,654 for communications, Rs. 250 for drains; and Rs. 6,082 compensatory grant for motor vehicle tax. Rs.200 for improvement of of the road affected by heavy motor traffic.
Golaghat	4,321	4,401	Rs. 1,328 for general purposes; Rs.379 communication grant Rs.2,594 motor taxation. Motor vehicles tax for selected areas Rs.100.
Nazira town committee	2,079	2,061	Rs.788 for general purposes and Rs. 265 for communications. Rs.1,008 for compensation for loss of income from motor vehicle.
Dibrugarh	16,659	16,798	Rs.6,536 for general purposes, Rs.2,398 for communications and Rs. 262 for drains, Rs.7,602 motor tax including Rs.400 for selected areas.
Tinsukia	2,193	2,594	Rs. 921 for communications and Rs. 50 for drains, Rs.1,623 for motor taxation.
North Lakhimpur town committee	2,467	2,722	Rs. 925 for general purposes, Rs. 198 for drains, Rs. 794 for motor vehicle tax, Rs. 530 for communications. Rs.275 for wells.
Doom-Dooma town committee	1,985	1,977	Rs. 152 for improvement of communications and Rs. 25 for drains, Rs.1,800 for motor taxation.
Total (c)	97,097	96,557	
Total A	1,26,5[illegible]1	1,35,476	

APPENDIX F—*concld.*

Statement showing the grants and contributions made to municipal institutions in Assam during the year 1940-41—*concld.*

Municipalities	1939-40	1940-41	For what purpose
1	2	3	4
B.—GRANTS FROM LOCAL FUNDS			
(a) Medical			
	Rs.	Rs.	
Gauhati	500	500	Towards the maintenance of the Leper Asylum.
Total (a)	500	500	
(b) Education			
	Rs.	Rs.	
Tezpur	780	780	For Assamese middle vernacular girls' school.
Mangaldai town committee	200	400	For maintenance of a teacher for the middle vernacular school.
Sibsagar	156	156	
Nazira town committee	382	382	
North Lakhimpur town committee	1,000	1,000	
Total (b) ..	2,518	2,718	
(c) For general purposes			
Dhubri	1,425	1,425	
Gauripur town committee	562	562	For the maintenance of the Local Board road within the small town.
Tezpur	50	50	For the maintenance of the pumping station road.
	2,037	2,037	
Total (c) ..	5,055	5,255	
Total B ..			
C.—FROM OTHER SOURCES			
(a) Medical			
Gauripur town committee	300	300	From Dufferin Fund, Shillong, towards half pay of the midwife.
Gauhati	14	41	For Leper Asylum at Gauhati.
Jorhat	131	170	
Tinsukia	180	180	
Total (a) ..	625	691	
(b) Education			
Tezpur	..	60	
Total (b) ..	..	60	
(c) For general purposes			
Jorhat	400	150	
Total (c)	400	150	
Total C ..	1,025	901	
Grand total ..	1,32,621	1,41,986	

APPEN- DIX G

Statement showing the mileage of roads of various classes as on 31st March 1941.

Serial No. of Municipalities	Name of municipal institutions	Metalled Roads: Water bound: Stone metal only: Public Works Department	Metalled Roads: Water bound: Stone metal only: Municipal	Metalled Roads: Water bound: Laterite or brick metal: Public Works Department	Metalled Roads: Water bound: Laterite or brick metal: Municipal	Painted with tar Bitumen or Asphalt: Public Works Department	Painted with tar Bitumen or Asphalt: Municipal	Grouted with tar Bitumen or Asphalt (Includes the dipping process): Public Works Department	Grouted with tar Bitumen or Asphalt (Includes the dipping process): Municipal	Carpetted with premixed tar Bitumen or Asphalt: Public Works Department	Carpetted with premixed tar Bitumen or Asphalt: Municipal
1	2	3		4		5		6		7	
	Surma Valley and Hill Division										
1	Silchar ..	..	..	..	9·89	..	2·93	..	..	..	..
2	Hailakandi town committee.	·62	2·27	..	..	..	..	·41	·35	..	..
3	Haflong town committee	..	(a)8·26	..	..	..	..	..	..	..	..
4	Sylhet ..	..	10·84	..	..	..	·52	..	..	..	..
5	Habiganj ..	..	..	..	6·99	..	..	..	..	..	..
6	Karimganj ..	..	..	..	8·91	..	..	..	..	..	..
7	Sunamganj ..	..	..	..	1·75	..	..	..	..	..	..
8	Maulvibazar ..	·17	1·46	·34	·70	..	..	..	..	..	..
9	Srimangal town committee.	..	..	..	(a)0·30	..	..	..	..	..	..
10	Shillong	..	22·36	..	..	..	5·48	..	..	..	..
	Divisional total for 1940-41.	·79	45·19	·34	28·54	..	8·93	·41	·35	..	..
	Assam Valley Division										
11	Dhubri	..	1·39	..	3·00	..	..	..	..	..	..
12	Goalpara	..	5·50	..	..	1·07	·29	..	..	..	..
13	Gauripur town committee.	..	·30	..	2·00	..	2·70	..	..	..	..
14	Gauhati	..	15·19	..	2·13	..	2·80	..	..	..	..
15	Barpeta	..	..	..	..	..	..	..	..	..	..
16	Palasbari town committee.	..	·17	..	·11	..	..	..	..	..	..
17	Nalbari town committee.	..	..	..	..	..	..	..	..	..	..
18	Tezpur	..	7·64	..	..	..	·06	..	2·08	..	..
19	Mangaldai town committee.	..	..	..	1·26	..	..	..	..	..	..
20	Nowgong	..	..	..	11·05	..	..	..	..	..	..
21	Sibsagar	..	6·09	..	2·00	..	·33	..	..	..	..
22	Jorhat	..	2·25	..	..	..	1·25	..	..	..	..
23	Golaghat	..	·18	..	·52	..	..	..	..	..	..
24	Nazira town committee.	..	1·04	..	·90	..	..	..	..	..	..
25	Dibrugarh	..	13·93	..	..	..	4·75	..	·18	..	..
26	Tinsukia	..	2·23	..	..	..	·71	..	..	..	..
27	North Lakhimpur town committee.	..	·90	..	..	..	..	..	..	..	..
28	Doom Dooma town committee.	..	0·23	..	..	..	·84	..	..	..	..
	Divisional total for 1940-41.	..	57·04	..	22·97	1·07	13·73	..	2·26	..	..
	Grand total for 1940-41.	·79	102·23	·34	51·51	1·07	22·66	·41	2·61	..	..
	Grand total for 1939-40 ..	*·79*	*102·69*	*·34*	*51·98*	*1·07*	*18·43*	*·41*	*2·61*	..	..

Serial No. of Municipalities	Trackways: Public Works Department	Trackways: Municipal	Gravelled roads: Public Works Department	Gravelled roads: Municipal	Earth Roads: Motorable throughout the year: Public Works Department	Earth Roads: Motorable throughout the year: Municipal	Earth Roads: Motorable during fair weather only: Public Works Department	Earth Roads: Motorable during fair weather only: Municipal	Total mileage: Public Works Department	Total mileage: Municipal	Bridle roads which are never motorable: Public Works Department	Bridle roads which are never motorable: Municipal	Remarks
1	8		9		10		11		12		13		14
	Surma Valley and Hill Division												
1	..	..	..	..	..	..	..	1·04	..	13·86	..	..	17. miles has been surfaced with salimar, Tar No.II hence added to item 5 and substracted from item 4, keeping the tota same. .32 has been added in the total length of the road, as some kutcha roadshave been taken over by the Municipality. (a) Out of 8·26 miles roads 3·30 miles are stone-flagged and rest are metalled. a). Gravelled during the year. (b) Decrease in mileage of motorable earth road throughout the year is due to gravelling a portion of earth road (Compble street) with shingle. (a) ·30 mile of gravelled road metalled with laterite during the year. The total length is 39·49 miles. The difference in lengths between their statement is due to more roads being opened, metalled and tarred.
2	..	..	..	..	..	..	..	2·37	1·03	4·99	..	..	
3	..	..	..	2·40	..	..	..	..	..	10·66	..	..	
4	..	..	..	(a)1·76	..	(b)6·46	..	..	..	19·58	..	3·72	
5	..	..	..	..	..	..	..	·36	..	7·35	..	..	
6	..	..	..	0·16	..	..	..	1·01	..	10·08	..	..	
7	..	..	..	4·33	..	·75	..	..	..	6·83	..	..	
8	..	..	..	·84	·30	·53	..	..	·81	3·53	..	3.70	
9	..	..	..	1·56	..	1·09	..	..	..	2·95	..	..	
10	..	1·21	..	..	..	..	..	..	..	29·05	..	10·34	
Divisional total for 1940-41	..	1·21	..	11·05	·30	8·83	..	4·78	1·84	108·88	..	17·76	
	Assam Valley Division												
11	..	..	..	..	..	4·32	..	·65	..	9·36	..	..	
12	..	..	..	..	..	6.22	..	..	1·07	12·01	..	2·13	
13	..	..	..	..	..	5·70	..	..	..	10·70	..	..	
14	..	..	..	..	..	2·94	..	..	..	23·06	..	..	
15	..	..	..	1·25	..	3·75	..	2·25	..	7·25	..	7·75	
16	..	..	..	..	..	1·32	..	·56	..	2·16	..	..	
17	..	..	..	1·05	..	..	..	..	..	1·05	..	4·19	
18	..	..	..	6·32	..	·85	..	..	..	16·95	..	·71	
19	..	..	..	..	..	·51	..	..	..	1·77	..	..	
20	..	..	..	14·52	..	..	..	..	..	25·57	..	..	
21	..	..	..	3·04	..	4·43	..	..	..	15·89	..	·75	
22	..	..	..	9·84	..	1·66	..	..	..	15·00	..	..	
23	..	..	..	..	..	11·91	..	..	..	12·61	..	..	
24	..	..	..	..	..	·84	..	·22	..	3·00	..	·35	
25	..	..	..	·56	..	3·09	..	..	..	22·51	..	..	
26	..	..	..	3·77	..	5 76	..	..	..	12·47	..	..	
27	..	..	..	3·18	..	1·01	..	..	..	5·09	..	..	
28	..	..	..	..	..	0·34	..	0·61	..	2·02	..	0·03	
Divisional total for 1940-41	..	..	..	43·53	..	54·65	..	4·29	1·07	198·47	..	15·91	
Grand total for 1940-41	..	1·21	..	54·58	·30	63·48	..	9·07	2·91	307·35	..	33·67	
Grand total for 1939-40	..	*1·21*	..	*42·28*	*·30*	*64·83*	..	*21·08*	*2·91*	*304·91*	..	*34·60*	

A. G. P. (L. S.-G.) No. 33—146+1—29-5-1942.